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BUILDING POLITICAL CIVILITY FOR PEOPLE WITH DISABILITIES BY COUNTRY

Fenty Widya,, Surizki Febrianto

International Conference on Law and Social Science

Determinant Factors Of Environmental Accounting, Empirical Studies On Manufacturing Industries Listed On The Indonesia Stock Exchange

Stevanus Antoni R [a], **Febriana Eka Safitri** [b] **Siska** [c]

[a] Islamic University of Riau
Stevanus_antoni@student.uir.ac.id
[b] Islamic University of Riau
Febrianaekasafitri@student.uir.ac.id
[c] Islamic University of Riau
Siska@eco.uir.ac.id

Abstract:

This research aims to determine the influence of financial performance, company size, and capital structure on the disclosure of environmental accounting information in manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange for the 2018-2020 period. This research uses secondary data obtained from financial reports published by the Indonesia Stock Exchange (BEI) via www.idx.co.id and the company website. The population in this study are manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange, consisting of 67 companies. Sampling was carried out using the purposive sampling method. The analytical method used is multiple linear regression analysis. The research results show that financial performance influences the disclosure of environmental accounting information, company size and capital structure do not influence the disclosure of environmental accounting information. However, financial performance, company size, and capital structure simultaneously influence the disclosure of environmental accounting information.

Keywords: Financial Performance, Company Size, Capital Structure, Disclosure of Environmental Accounting Information

I. Introduction

A manufacturing company is an industrial business that is engaged in processing raw goods into finished goods. Indonesia, with its abundant resources, has made many manufacturing companies emerge. Several manufacturing companies carry out their business activities by involving nature and the environment to meet various consumer needs, such as raw materials that come from nature and when producing goods they leave residue in the form of waste. Current business activities have directly or indirectly become a causal factor in the occurrence of various environmental disasters which are very detrimental and threaten human survival.

There are facts about environmental pollution problems that have been carried out by manufacturing companies in Indonesia which have caused a lot of damage to the environment, such as the dumping of waste into rivers, which has damaged the ecosystem and caused a decrease in the quality of clean water around industries close to people's homes. An example of a pollution case carried out by an instant noodle factory owned by PT Indofood Tbk in Medan, North Sumatra. On July 16, 2019, it was suspected that there had been environmental pollution at this

factory from leftover instant noodle products or instant noodles that were no longer used. After inspection, hazardous and toxic waste (B3) was found scattered in the factory environment, both from instant noodle spices and used oil. The case above is concrete evidence that production activities tend to damage the environment.

Disclosure of environmental accounting information is the disclosure of environmental information in a company's annual report *as* a form of corporate social responsibility. The public can monitor the activities carried out by companies in fulfilling their social responsibilities towards the environment. Disclosure of environmental accounting information is especially important for *stakeholders* to understand, evaluate, and analyze so that it can provide support for their businesses because environmental accounting can increase the amount of relevant information for people who need it and who can use it. The success of environmental accounting does not only depend on accuracy in classifying all costs made by the company. However, the ability and accuracy of the company's accounting data can reduce environmental impacts resulting from company activities (Ikhsan, 2008) . Therefore, environmental accounting is increasingly developing for environmental management.

Disclosure of environmental accounting information can be influenced by financial performance. Financial performance is a description of financial conditions in a certain period which includes aspects of collecting funds or distributing funds which can usually be measured by indicators of capital adequacy, liquidity, and profitability. Financial performance is needed by companies to know and evaluate the level of success that has been achieved by the company based on the financial activities that have been carried out (Rudianto, 2013) .

Apart from financial performance, company size is also a factor that influences the disclosure of environmental accounting information. According to Brigham and Houston in (Warianto, 2014) company size

is a scale that looks at the company's size based on the classification of income size, total assets, and total capital. Large companies are expected to provide increased economic value and reduce the costs of collecting and processing information. Companies that have large resources will tend to make broader disclosures and can provide more accurate information for the company's internal interests

Go on down disclosure information accountancy environment Wrong the only one influenced by capital structure. The capital structure is a comparison or balance funding period long indicated company by comparison debt period long towards own capital (Harjito & Martono, 2014) . Need fund something company fulfilled by own source of capital from share capital, profit detained, and reserve. If funding for companies with capital is still lacking, it is necessary to consider funding from outside parties, namely, debt from outside parties. However, in meeting funding needs, companies must look for efficient alternatives. Efficient funding will occur if the company has an optimal capital structure. The optimal capital structure can minimize the overall cost of using capital or the average cost of capital, thereby maximizing company value.

Based on the description of the phenomenon stated in the background above, researchers are interested in conducting research with the title " The Influence of Financial Performance, Company Size, and Capital Structure on Disclosure of Environmental Accounting Information in Manufacturing Companies Listed on the BEI for the 2018-2020 Period"

Research purposes

1. To partially determine the influence of financial performance, company size, and capital structure on the disclosure of environmental accounting information in manufacturing companies listed on the Indonesia Stock Exchange for the 2018-2020 period.

2. To determine the effect of financial performance, company size, and capital structure simultaneously on the disclosure of environmental accounting

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information in manufacturing companies listed on the Indonesia Stock Exchange for the 2018-2020 period.

Research Contribution

1. For researchers, it is hoped that the results of this research will increase knowledge and develop insight, especially regarding financial performance, company size, capital structure, and disclosure of environmental accounting information.

2. For Company Objects, it is hoped that the results of this research can provide input and additional information to company management about the importance of company financial performance, company size, and capital structure which are believed to influence the disclosure of environmental accounting information. As well as providing additional information for companies in making decisions to disclose environmental accounting information.

3. For future researchers, it is hoped that the results of this research will be useful for further research in providing scientific information regarding financial performance, company size, capital structure, and disclosure of environmental accounting information as well as a reference on relevant topics.

II. Legal Materials and Methods

Legitimacy Theory

According to (Widiawati, 2012) legitimacy is important for organizations regarding boundaries in the form of social norms and values and their reactions to encourage organizations to behave by paying attention to social values in the company environment. Legitimacy theory recommends that companies ensure that their activities and performance are acceptable to society. Companies use annual reports to portray an impression of environmental responsibility so that they can be accepted by society. According to (Ghozali & Chariri, 2014) legitimacy theory is a company's effort to ensure that the company in its operational activities is within the limits of the values and norms that exist in the society or environment where the company is located which is oriented towards society and the government. Therefore, the company's operational activities must be under community expectations.

Stakeholder Theory

In general, the definition of a *stakeholder* is an individual, group of people, community, or society, whether in whole or in part, that has a relationship and interest in a company. In general, *stakeholders* are characterized by their power, legitimacy, and interest in the company. According to (Hadi, 2011) stakeholders are all parties, both internal and external, who have good relationships within a company and can become influential parties or be influenced, either directly or indirectly, by the company. Furthermore, Novia (2020) stakeholder theory is a theory that explains that companies do not only prioritize the interests of stakeholders, but companies must also be socially and environmentally responsible.

Disclosure of Environmental Accounting Information

(Ikhsan, 2008) states that the word disclosure means not covering it up or not hiding it. When linked to data, disclosure means providing correct and useful data to parties who need the information. So the data must be truly useful because if it is not useful, the purpose of the disclosure will not be achieved. Disclosure is divided into 2 types, namely: *Mandatory disclosure* (mandatory disclosure) and *Voluntary disclosure* (voluntary disclosure). According to Suhardjanto and Miranti in (Sulistiawati & Dirgantari, 2016) state that environmental disclosure is a form of corporate social responsibility through environmental disclosure in the company's annual report, where the public can monitor the activities carried out by the company in fulfilling its responsibilities. social responsibility towards the environment.

Financial performance

Financial performance is the results or achievements that have been achieved by company management in carrying out its

function of managing company assets efficiently and effectively during a certain period. Financial performance is needed by companies to know and evaluate the level of success that the company has achieved based on the financial activities that have been carried out (Rudianto, 2013) . According to Novia (2020) financial performance is an effort that has been carried out by a company which is useful for measuring the level of success of the company in achieving its goals in managing company assets so that it can see the company's prospects, growth, and development potential by utilizing existing resources.

Company Size

Company size or *size* is a scale that can classify the size of a company. Company size is usually based on total assets, sales volume, and market capitalization. Company size is measured using total assets because total assets are considered more relative and stable compared to market value and sales (Effendi et al., 2021) . According to Brigham and Houston in (Warianto, 2014) company size is a scale that looks at the company's size based on the classification of income size, total assets, and total capital. Company size is expressed in total assets. The greater the total assets of an entity, the greater the company size of that entity. The larger the company size indicates that the company is relatively stable and able to earn larger profits.

Capital Structure

According to (Sulindawati et al., 2017) capital structure is the balance or comparison between foreign capital and own capital used by the company. Foreign capital is debt, both long-term and short-term. Meanwhile, own capital can be divided into retained earnings and participation in company ownership. Capital structure relates to the funding sources used to fund investments made by the company. This funding can be obtained through internal sources (*internal financing*) or from external sources (*external financing*). Internal sources of funds come from retained earnings and depreciation, while external sources are divided into two,

namely debt financing which is obtained from loans, and equity financing which comes from the issuance or issuance of new shares.

The Relationship between Financial Performance and Disclosure of Environmental Accounting Information

Financial performance is a measure of a company's ability in financial terms which can be assessed by profitability. This profitability describes the company's ability to generate profits. If a company has a good ability to generate profits, then the company will tend to carry out its environmental responsibilities. Companies will be able to overcome the costs that arise to carry out environmental responsibilities and disclose environmental information with high profitability (Chanifah et al., 2019) . In stakeholder theory, companies need support from stakeholders to maintain their existence. Thus, companies must be responsible to society and other stakeholders, such as shareholders. Therefore, companies must ensure the welfare of shareholders. To ensure the welfare of shareholders, companies must always have good financial performance.

H_1: It is suspected that financial performance influences the disclosure of environmental accounting information

The Relationship between Company Size and Disclosure of Environmental Accounting Information

The size of a company is described by how many assets the company owns. These assets influence the disclosure of environmental accounting information because implementing and disclosing information about the environment requires sufficient resources. According to legitimacy theory, a company will continuously convince the public that they carry out company activities following existing norms and rules that apply in society. Large companies carry out more activities and have a greater influence on society, so large companies are always encouraged to disclose environmental information to gain the trust of the public.

H $_2$: It is suspected that company size influences the disclosure of environmental accounting information

The Relationship between Capital Structure and Disclosure of Environmental Accounting Information

Capital structure describes how a company manages its capital sources. Capital structure is measured by *the leverage ratio* which can see how far the company is financed by loans from creditors with the company's capabilities depicted by capital. According to (Chrystianti, 2015) , the level of *leverage* is one way to see a company's ability to pay its debts to creditors. If the level of *leverage* is higher, the company's debt ratio will be higher, which will cause the company to have to pay the company's debt using company capital, then managers will make decisions to pay the company's debt by reducing costs that the company considers do not need to be disclosed widely or clearly. Therefore, if the level of *leverage* is high it will reduce costs for the environment around the company. By reducing costs for the environment, companies will disclose environmental accounting more narrowly or less so as not to be in the spotlight of *debtholders*.

H $_3$: It is suspected that capital structure influences environmental information disclosure

H $_4$: It is suspected that financial performance, company size, and capital structure simultaneously influence the disclosure of environmental accounting information.

Research methods

The type of research that will be used is associative quantitative research, namely research that asks about the relationship between two or more variables (Sekaran & Bougie, 2017). The relationship used in this research is causal. A casual relationship is a causal relationship, which consists of independent variables (influencing variables) and dependent (influenced variables) (Sekaran & Bougie, 2017). The objects in this research were carried out at manufacturing companies listed on the Indonesia Stock Exchange (BEI) in the 2018-2020 period. The data collected for this research is secondary data in the form of annual reports of manufacturing companies listed on the Indonesia Stock Exchange (BEI). The data in this research was obtained through the Indonesian Stock Exchange website (www.idx.co.id) by taking annual report data for the 2018-2020 period. In this research, a purposive sampling technique was used, namely a data source sampling technique with consideration of certain criteria (Sekaran & Bougie, 2017). The sample criteria for this research are manufacturing companies registered on the IDX in 2018-2020, companies that publish their annual reports during the 2018-2020 period, companies that have *gone public* or have conducted an initial public offering (IPO) before January 1 2018, companies that have not *delisted* (exited) from the Indonesian Stock Exchange during the research period, the Company was registered with the Ministry of the Environment and participated in PROPER (Company Performance Rating Assessment Program) activities in 2018-2020, the Company had complete data related to financial performance, company size, capital structure and disclosure of environmental accounting information. Study This method uses analytical techniques, including classical assumption tests, descriptive statistics, and linear regression tests double with the following equation:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_{4} + e$$

III. Results and Discussion

Descriptive statistics

The results of the descriptive statistical analysis of these variables can be seen in Table 1 below:

Table 1
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation

	N				
Disclosure of Environmental Accounting Information	75	,071	1,000	,70196	,221072
Financial performance	75	-,214	,921	,12439	,174292
Company Size	75	26,920	32,726	29.38496	1.558065
Capital Structure	75	-2.127	3,159	,74979	,800297
Valid N (listwise)	75				

Source: SPSS Output Data

Based on the mean value in Table 1, it is known that the average value of the company's financial performance and capital structure is still relatively low. Meanwhile, the average of the research sample

belongs to a group of large companies and has an average disclosure of environmental accounting information.

Classic assumption test

The classical assumption test is carried out to determine the condition of the existing data to determine the most appropriate analysis model. The classical assumption test in this research consists of the Kolmogorov-Smirnov test to test the normality of data statistically, the autocorrelation test using Durbin-Watson statistics, the heteroscedasticity test using the chart method (Scatterplot diagram) and multicollinearity test using Variance Inflation Factors (VIF).

Table 2 Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residuals
N		75
Normal Parameters [a, b]	Mean	,0000000
	Std. Deviation	,20567283
	Absolute	,145
Most Extreme Differences	Positive	,097
	Negative	-,145
Kolmogorov-Smirnov Z		1,258
Asymp. Sig. (2-tailed)		,085

a. Test distribution is Normal.
b. Calculated from data.

Table 2 shows the significance value of Asymp. Sig. (2-tailed) of 0.085. The significance value of the data is greater than 0.05, so according to the basis for decision-making in the *Kolmogorov-Smirnov normality test*, it can be concluded that the research data is normally distributed. Thus, the normality assumptions or requirements in the regression model have been met.

Table 3 Multicollinearity Test
Coefficients [a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Financial performance	,999	1,001
	Company Size	,924	1,082
	Capital Structure	,924	1,082

a. Dependent Variable: Disclosure of Environmental Accounting Information
Source: SPSS Output Data

Based on the table above, it can be seen that the model does not have multicollinearity problems,

because the VIF (inflation factor variable) is not more than 10. Likewise, the tolerance value for each independent variable, the tolerance value is greater than 0.10, so it can be concluded that there are no symptoms of multicollinearity between the independent variables, and the regression model in this research is suitable for use.

Figure 1 Heteroscedasticity test

Scatterplot
Dependent Variable: Pengungkapan Informasi Akuntansi Lingkungan
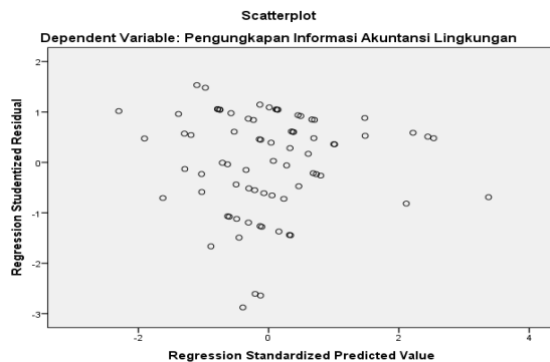
Source: SPSS Output Data

Based on the results of the heteroscedasticity test in Figure 1, it shows that no pattern forms a certain pattern, where the points spread above and below the number 0 on the Y axis, it can be concluded that there is no heteroscedasticity in this regression model.

Autocorrelation Test

Table 3 Autocorrelation Test
Model Summary ^{b}

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,367 ^{a}	,134	,098	,209973	1,871

a. Predictors: (Constant), Capital Structure, Financial Performance, Company Size

b. Dependent Variable: Disclosure of Environmental Accounting Information

Based on Table 3 above, it is known that the Durbin-Watson (d) value is 1.871. Next, this value will be compared with the Durbin-Watson table value at 5% significance with the formula (k; N). The number of independent variables is 3 or k = 3, while the number of samples or N = 75, then (k; N) = (3; 75). Then we use this number to see the distribution of the Durbin-Watson table values. So, it is found that the d $_{L\ value}$ is 1.543 and d $_u$ is 1.709. The Durbin-Watson (d) value of 1.871 is greater than the upper limit (d $_u$) which is 1.709 and less than (4-d $_u$) 4-1.709 = 2.291. So, as is the basis for decision-making in the Durbin-Watson test, it can be concluded that there are no problems or symptoms of autocorrelation.

The results of the coefficient of determination test (R^2) shown in Table 3 show that the coefficient of determination or *R Square* is 0.134 or equal to 13.4%, this figure means that the variables of financial performance, company size, and capital structure simultaneously influence the disclosure variable. environmental accounting information amounted to 13.4%. Meanwhile, the remaining 86.6% is influenced by other variables outside this regression equation or other variables not studied.

Table 5 Multiple Linear Regression Coefficients ^{a}

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,027	,473		,056	,955
1 Financial performance	,346	,140	,273	2,471	,016
Company Size	,020	,016	,144	1,254	,214
Capital Structure	,042	,032	,153	1,332	,187

a. Dependent Variable: Disclosure of Environmental Accounting Information
Source: SPSS Output Data

From these values, a multiple linear regression equation can be formed as follows:

$$Y = 0,027 + 0,346X_1 + 0,020X_2 + 0,042X_3 + e$$

The results of the equation show that the variables financial performance, company size, and capital structure have positive coefficients. This means that increasing financial performance, company size, and company capital structure will increase the disclosure of environmental accounting information.

Hypothesis test

a. The Influence of Financial Performance on Disclosure of

Environmental Accounting Information

Based on the results of the research that has been conducted, it is accepted that the hypothesis that financial performance variables influence the disclosure of environmental accounting information is accepted. This means that the financial performance produced by manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange influences the disclosure of environmental accounting information. The profits generated by the company during the current year can be an indicator of the extent to which environmental accounting information is disclosed. These results also show that companies that have high profitability tend to disclose a lot of environmental accounting information, while companies that have low profitability tend to disclose little environmental accounting information. This effect shows that the higher the financial performance, the more disclosure of environmental accounting information will be made by the company. The lower the financial performance, the less disclosure of environmental accounting information the company makes in its annual report.

b. The Influence of Company Size on Disclosure of Environmental Accounting Information

Based on the results of the research that has been conducted, it is rejected that the hypothesis that the company size variable influences the disclosure of environmental accounting information is rejected. This means that the size of manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange does not affect the disclosure of environmental accounting information. The reason suspected by researchers is that company size as assessed by total assets does not reflect the size of a company. According to PP No.7 of 2021, company size classification is assessed by business capital or annual sales. Therefore, according to researchers, total assets reflect the size of the company less than business capital or annual sales. For large companies, most people do not pay attention to the impact that occurs on the environment as a result of the company's operational activities. The disclosures made by large companies are also mostly based on the goals and activities within the company to increase profits. big.

c. The Influence of Capital Structure on Disclosure of Environmental Accounting Information

Based on the results of research that has been conducted, it is rejected that the hypothesis that capital structure variables influence the disclosure of environmental accounting information is rejected. This means that the capital structure produced by manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange does not affect the disclosure of environmental accounting information. The research results show that if the capital structure is high, the company has a large debt compared to its equity. Debt is an obligation that must be paid within a certain time, whatever the condition of the company at that time, debt cannot be avoided. When a company's debt is high, the company will continue to incur costs for disclosing environmental accounting information to comply with applicable regulations, especially for companies that follow proper.

d. The Influence of Financial Performance, Company Size, and Capital Structure on Disclosure of Environmental Accounting Information

The results of this study indicate that financial performance, company size, and capital structure simultaneously influence the disclosure of environmental accounting information. The results of the coefficient of determination test show an *R Square value* of 13.4%, meaning that the variables of financial performance, company size, and capital structure simultaneously influence the environmental accounting information disclosure variable by 13.4%. Meanwhile, the remaining 86.6% was influenced by other variables not studied.

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