

3. ENVIRONMENTAL MANAGEMENT PRACTICE AND CARBON EMISSION DISCLOSURE

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ENVIRONMENTAL MANAGEMENT PRACTICE AND CARBON EMISSION DISCLOSURE

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Abstract - Efforts to reduce Greenhouse Movement emissions (including emission carbon) made by the company as perpetrator effort could is known from disclosure emission carbon (Carbon Emission Disclosure). Disclosure Carbon Emission in Indonesia is still character disclosure volunteering and practice still seldom carried out by the company. Study this aim for analyze practice management proxy environment _ with type industry, performance environment, size companies and audit committees and carbon emissions disclosure . Research sample is company manufactures listed on the Indonesia Stock Exchange. The analytical technique used is method qualitative descriptive. Research Results showing variable type industry and variables size company take effect to disclosure emission carbon, while variable performance Environment and audit committee not take effect to disclosure emission carbon

Keywords: management environment, type industry, performance environment, size company, carbon emission disclosure

1. INTRODUCTION

Change climate have impact to whole country like increase temperature surface, change weather rain, hike temperature and high surface sea, up to enhancement incident climate and weather extreme in progress the end this. Community efforts international face phenomenon change climate already many done. Since 1986 the government through BAPEDAL has To do analysis impact environment (AMDAL), other than those are also the agents who aim for control impact environment stand up lively in Indonesia below non- governmental institutions. Countermeasures global warming is the issue that gets attention in various countries. Efforts to reduce Greenhouse Movement emissions (including emission carbon) made by the company as perpetrator effort could is known from disclosure emission carbon (Carbon Emission Disclosure). Suartana (2010) says that problem environment this is also forerunner will presence accountancy social and environmental. This thing important because company need convey relevant information _ about activity social and its role in conserve environment, no only to holder shares, but also to other stakeholders, such as government, agency self-subsistent community, as well as Public by general

Carbon Emission Disclosure in Indonesia still character disclosure volunteering and practice still seldom done by company business. Jannah and Muid (2014) stated that companies that do disclosure emission carbon have a number of consideration among them for get legitimacy from stakeholders, avoiding _ threats especially for companies that produce greenhouse gases glass (greenhouse gas) such as enhancement operating costs, reduction demand (reduced demand), risk reputation (reputational risk), legal proceedings (legal proceedings), and fines and penalties. Reporting about environment still



character voluntary (voluntary) that is realized in form report annual (annual report), then from that required standard _ for treat environment in system economy company. Researchers _ many question quality information submitted _ in disclosure accountancy environment. Study previously give proof that _ effort company in conserve environment still less. This thing give implication that disclosure accountancy environment used by some company for justify (legitimize) activities impact company _ bad to environment .

At the moment this hot issue _ related with environment is about trading carbon (carbon trading). Some countries have involved in Thing this, for example Australia and Indonesia. Transaction carbon could declared as virtual. Standardization reporting carbon required for development measurement, recognition and appraisal in transaction carbon. Temporary that system reporting emission carbon used as standardization reporting management carbon for stakeholder company. With existence standardization reporting emission carbon, then evaluation efficiency carbon and performance environment something company could also determined by raw. Study previously conducted by Shodiq and Kartkasari (2009) regarding accounting standards carbon not yet uncover regarding accounting standards carbon. Study the only uncover about perception respondent about needs standard accountancy carbon. Temporary Ratnatunga (2007) shows that there is issues strategic for development profession accountancy in facing the era of carbon trading. Issues strategic the will permanent develop in accordance challenges and needs economy to development system production efficient carbon, and implementation from strategic management carbon (Ratnatunga, 2008). Surveys conducted before, at least give basics confession transaction carbon. However sadly until now not yet someone continue _ toward study design system accountancy carbon. Regulation about trading carbon once issued by the International Accounting Standards Board in 2005, however applicable standards _ for Public Europe the in a hurry canceled with no reason _ clear. because of that study this Becomes base for study advanced in the era of commerce carbon. because _ that study this is also very important for development profession accounting in Indonesia. Carbon Emission Disclosure is measured with use multiple items in five categories relevant big _ with change climate and emissions carbon developed by Choi et al (2013) based on sheet Request information provided by CDP (Carbon Disclosure Project). Based on background behind the so study this aim for explain is practice management proxy environment _ with type industry and performance environment take effect to disclosure emission carbon carried out by companies listed on the Indonesia Stock Exchange .

2. RESEARCH PROCEDURE

A. Population and Sample

Population in study this is company manufactures that go public in Indonesia. Taking sample use purposive sampling with criteria as following :

- a. The company is listed on the Indonesia Stock Exchange for period observation
- b. Provide annual report for year 2018-2019
- c. Companies that implicit nor explicit disclose statements about management the existing environment in report yearly .



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B. Data Types and Sources

Type of data used in study this is secondary data namely the quantitative data obtained from www.idx.com. Data used in study this is report annual and corporate sustainability report for 2016-2018 period .

C. Data Collection Method

Data collection is carried out with method documentation that is browse selected report _ Becomes sample. Report annual obtained from publication of the Indonesia Stock Exchange through idx.co.id and the company 's website in the period year 2018-2019.

D. Definition Operational Variable

Type industry is divided industries _ Becomes two category group that is intensive industry _ in produce emission carbon and non- intensive industries in produce emission carbon. In research this type industry be measured with use dummy variable i.e. value 1 for companies included _ in intensive industry _ in produce emissions consisting of from energy, transportation, materials raw materials and utilities _ based on Global Industry Classification Standard (GICS) and a value of 0 for company like services, finance, trade and others.

Environmental performance related with how much good organization manage aspect environment from activities, products, services as well as impact to environment (Jannah, 2014). Environmental performance be measured with using PROPER. Rating company on the PROPER includes 5 colors namely : Gold (very much good with score 5), Green (very good, with score 4), Blue (good, with score 3), Red (poor, with score 2), Black (very bad, with score 1). Size company in study this be measured with use total assets company. Variable audit committee in study this be measured from amount meeting audit committee on report annual company. Disclosure emission carbon be measured with use number of items that are developed by Choi et al. (2013). Useful checklist for show level disclosure volunteer related change climate and emissions carbon available on the report .

E. Analysis Model

Models used for test influence type industry, performance environment, size the company and the audit committee of emission carbon disclosure as following :

$$ECD = 0 + 1Type_Ind + 2Kinerj_Ling + 3 Size + \beta 4Komt_Audt + e$$

Description :

0 = Constant

1 = Intercept

ECD = emission carbon disclosure

Ind_Type = Type Industry ;

Performance_Ling = Environmental Performance ;

Size = Company Size ;

Komt_Audt = Audit Committee

e = error

F. Analysis Techniques

Data analysis techniques for study use statistics descriptive and analysis regression. Statistics descriptive give description or description a data so that make a more information _ clear and easy for understood, seen from mean, median, mode, standard deviation, value maximum, and minimum value. Statistics descriptive serve sizes very important numeric for sample data. Whereas analysis regression is one method used for analyze predictable variables have relationship / influence one each other.



This research with the main topic of teaching factory learning management in Growing the Entrepreneurial Spirit of Vocational High School Students in Karawang Regency uses a qualitative approach, in line with the objectives to be achieved, namely presenting a comprehensive picture of teaching factory learning management in Growing the Entrepreneurial Spirit of Vocational High School Students in Karawang Regency. Through this approach and method, an in-depth explanation of an integrated system with respect to teaching factory learning management will be presented with an emphasis on cultivating the Entrepreneurial Spirit of Vocational High School Students in Karawang Regency.

The research was conducted at two vocational schools, namely SMK Rismatek Karawang and SMK Lentera Bangsa Karawang by involving foundations, school committees, school principals, vice principals for curriculum, deputy principals (Deputy Head of Curriculum, Deputy Head of Facilities and Infrastructure, Deputy Head of Student Affairs, Deputy Head of Public Relations and Industry), TBSM Productive Teachers, TBSM Program Heads, student representatives, parent/guardian representatives and other operational activities. While the main data collection techniques are observation, interviews, documentation and a combination of the three or what is known as data triangulation.

3. RESULTS AND DISCUSSION

A. Research Sample Overview

Object study this is companies listed on the Indonesia Stock Exchange in the period 2018 – 2020. Election sample on research this use purposive sampling. Purposive Sampling is election sample based on defined criteria. _ Amount suitable company _ with criteria sample as many as 11 companies among others:

Table 1

Sample Company List

NO	COMPANY NAME
1.	PT BUKIT ASAM
2.	PT PP LONDON SUMATERA INDONESIA
3.	PT INDOCEMENT UNGGAL PERKASA
4.	PT TIMAH
5.	PT CITRA TUBINDO
6.	PT ANEKA TAMBANG
7.	PT SALIM IVOMAS PRATAMA
8.	PT VALE INDONESIA
9.	NATIONAL GAS COMPANY
10.	PT SURYA ESA PERKASA
11.	PT SEMEN INDONESIA

B. Statistics Descriptive

Based on results processing data with using SPSS Program Version 16.00 obtained results seen in table 2. following this : Title must be in 24 pt Regular font. Author name must be in 11 pt Regular font. Author affiliation must be in 10 pt Italic. Email address must be in 9 pt Courier Regular font.

Table 2.

Statistics Descriptive

	mean	Std. Deviation	N
ECD	.28787879	.217597070	33
TYPE_ENG	.79	.415	33
KIN_LINGK	3.00	1.146	33
SIZE	6.44608E8	8.955543E8	33
COMMIT_AU DIT	8.52	4,988	33

Source : processed data writer

In Table 2 it is shown results statistics descriptive During year 2018 – 2020. Variables independent from type industry, performance environment, size company and audit committee indicated with minimum value, value maximum, average (mean) and standard deviation. Variable Emission Carbon Disclosure has a mean of 0.28787879 and a standard deviation 0.217597070. Variable type industry have the mean value is 0.79 and the standard deviation of 0.415. Variable size company has a mean of 6.4460 and a standard deviation 8.9555 Variable the audit committee has a mean of 8.52 and a standard deviation of 4.988.

C. Assumption Test Classic

Results of data processing for assumption test classic could seen in the table following this :

Table 3

Assumption Test Results Classic

Assumption Test	Disclosure Carbon Emission	Results
Multicollierity Test		
a. Tolerance Value		
Type Industry	0.985	
Environmental Performance	0.883	
Company Size	0.856	Not happening multicollinearity
audit committee	0.933	
b. VIF		
Type Industry	1.015	
Environmental Performance	1.133	
Company Size	1,169	
audit committee	1.072	
Auto Correlation Test	1.356	Not happening autocorrelation
Durbin Watson		
Heteroscedasticity Test	1,0001	Not happening
Glasjer test (all variable independent)		heteroscedasticity



D. Discussion

Test hypothesis use analysis multiple linear regression. Hypothesis test results could seen in Table 4 below this :

Table 4
Hypothesis Test Results

Variable	value	t value	Sig Value (* α = 0.05)
Constanta	0.646	-4,328	
Type Industry	-0.209	-2,455	0.021
Environmental Performance	-0.035	-1.076	0.291
Company Size	-0.9767E11	-2,306	0.029
audit committee	-0.003	-0.400	0.692

F test value 2,618 with Sig 0.056 (α =0.10)

Hypothesis test results show that F test value of with score Significance as big as more small from alpha level is 0.10 then by model (goodness of fit) over the regression model is worth. T test results obtained score variable type industry of -0.2455 with score 0.021 more significance small from alpha level (0.05) then variable type industry influence emission carbon disclosure, variable performance environment t test value is -1.076 with score significance of 0.219 more big from alpha level (0.05) then variable type industry no influence emission carbon disclosure, variable size company have t test value is -2,306 with score significance of 0.029 more small from alpha level (0.05) then variable size company influence emission carbon disclosure, and variables the audit committee has t test value is -0.400 with score significance of 0.692 more big from alpha level (0.05) then variable audit committee not influence emissions carbon disclosures.

Based on results variable data processing type industry influence disclosure emission carbon. The results of data processing show that type industry something company that produces emission high carbon _ will uncover more many compared company that produces emission carbon more little. Variable performance environment based on results if the data show that variable performance environment no there is influence to disclosure emission carbon, yield this show that companies included _ in PROPER rating is still not yet disclose more information as an instrument to convince its stakeholders. variable _ size company, based on results if the data show that size company take effect to emission carbon disclosure, results this show that company big will more many for uncover emission the carbon it produces, while variable audit committee not take effect to emission carbon disclosure results this show that a lot meetings held by the audit committee are not ensure company will uncover emission the carbon it produces.

4. CONCLUSION

Conclusion

Study this aim for prove practice management proxy environment _ type industry, performance environment, size influential companies and audit committees to disclosure emission carbon (emissions carbon disclosure). Study use sample as many as 11 companies that listed on the Indonesia Stock Exchange for 2018–2020 period. Research results show variable type industry and variables size company take effect to disclosure emission carbon, while variable performance Environment and audit committee not take effect to disclosure emission carbon.

Suggestion

The company that became sample expected more many for disclose information about environment don't only see advantages and disadvantages for company if uncover information that, but how companies that



do exploitation natural permanent notice environment where company the are, while for yield investors study this could give description that company that pays attention environment will more have advantages / benefits for the future environment compared profit while for the sake of the child grandchild our in Century come .

Share research next could develop checklist based on questionnaire More Carbon Disclosure Project (CDP) new and using sample more companies a lot .

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