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Implementation Accountancy Environment in Perspective Company Size, Standard Environmental Accounting and Management Environment

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ABSTRACT

This study aims to find out and analyze the influence of Company Size, Environmental PSAK, and Environmental Management on the Implementation of Environmental Accounting in Mining Companies in Tanjung Enim. The types of research used are descriptive and associative research. The variables used in this study include company size, environmental PSAK, environmental management, and the application of environmental accounting. The sample used was purposive sampling, consisting of 4 companies and 45 respondents. The data used includes primary and secondary data. The data collection technique uses questionnaire techniques, data testing with validity and reliability tests. The data analysis techniques used are descriptive and inferential statistics. The results of the study based on respondents' answers showed that all variables were valid and reliable. The multiple linear regression test shows that every increase in company size, environmental PSAK, and environmental management by 1 unit will increase the application of environmental accounting. The results of the t-test calculation showed that the environmental financial accounting standard statement (PSAK) did not have a significant effect on the implementation of environmental accounting, while the size of the company and environmental management had an effect on the implementation of environmental accounting.

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INTRODUCTION

In Indonesia, the implementation of environmental accounting has begun to develop along with increasing attention to environmentally oriented Financial Accounting Standards (PSAK) and the implementation of good environmental management practices. However, the level of environmental accounting implementation still varies among companies, particularly in industrial sectors with potentially high ecological impacts, such as mining. Factors such as company size, level of understanding of environmental PSAK, and management commitment to environmental management are thought to influence the extent to which environmental accounting is implemented.

Awareness of the importance of environmental preservation is growing in line with the increasingly complex negative impacts of economic activities on ecosystems. In the context of sustainable development, companies are no longer judged solely by their financial performance, but also by the extent to which they implement social and environmental responsibilities. Environmental accounting has emerged as a crucial instrument for integrating economic and ecological aspects into a company's financial reporting system. Through environmental accounting, business entities can identify, measure, and disclose the environmental costs and impacts arising from their operational activities.

The implementation of environmental accounting not only aims to record and report the environmental impacts of company activities but also serves as a form of accountability and transparency to stakeholders (Andriandita, 2021). Regulatory demands and awareness of the importance of environmental conservation have encouraged companies to integrate environmental information into their financial reporting (Yuliana et al., 2021). Environmental accounting is a reporting system that helps companies identify, measure, and report the environmental impacts of their operational activities (Anindita & Ervina, 2021). Its implementation is crucial for company sustainability and meets the demands of regulators and stakeholders (Anindita & Ervina, 2021). Factors such as company size, compliance with Environmental PSAK, and environmental management also influence the effectiveness of environmental accounting implementation.

Large companies generally have more resources to support environmental reporting (Kaltsum, 2021), while compliance with PSAK Environmental ensures transparency in reporting (Afrimelta, 2023). On the other hand, good environmental management practices contribute to the management of ecological risks and impacts (Simbolon, 2023). However, various studies have shown mixed results regarding the influence of each factor on environmental accounting .

The factors influencing the implementation of environmental accounting are quite diverse. Company size is often associated with the availability of resources to implement complex accounting systems, including environmental accounting. Larger companies generally have greater capacity for environmental impact management and transparent reporting (Kaltsum, 2021). Furthermore, the Statement of Financial Accounting Standards (PSAK) for the Environment provides technical guidelines on how companies should accurately record and report environmental impacts in financial statements (Yuliana et al., 2021). Furthermore, the effectiveness of environmental management, through policies, monitoring, and control of environmental aspects, is a crucial factor in the implementation of environmental accounting (Simbolon, 2023).

Several studies have shown that company size and environmental management positively influence the implementation of environmental accounting (Laren et al., 2020; Mila et al., 2021), while the Environmental Accounting Standards (PSAK) show inconsistent results (Andry, 2024; Amelia et al., 2023). This highlights the need for further research, particularly in the context of mining companies in Indonesia, which have significant potential for environmental damage.

Preliminary observations at several mining companies in Tanjung Enim also revealed issues with environmental accounting implementation, such as limited transparency in environmental cost recording and suboptimal coordination between sustainability-related units. This fact reinforces the urgency of examining the influence of company size, Environmental Accounting Standards (PSAK), and environmental management on environmental accounting implementation.

Based on this background, this study aims to analyze and test the partial influence of: company size, Environmental Financial Accounting Standards Statement (PSAK), and environmental management on the implementation of environmental accounting in mining companies in Tanjung Enim.

Company Size

Company size is one factor that can influence profit. The larger a company, the more likely it is to have the strength to face business challenges and the more likely it is to generate high profits, supported by substantial assets, which can overcome obstacles. Company size is a benchmark commonly used to determine the size of a company. External funding sources are also easier to obtain and the greater the growth potential, leading to a competitive advantage and industry survival (Anandamaya, 2021).

Company size can generally influence the company's competitiveness and investor appeal, but this may not be effective if the company lacks sound performance (Liu et al., 2019). Company size is a scale that classifies the size of a company in various ways, including total assets, log size, stock market value, and so on (Muchlisin, 2020).

Based on the opinions of Anandamaya (2021), Liu et al. (2019), and Muchlisin (2020), it can be concluded that company size is a scale for classifying a company's size based on total assets or stock market value. Large companies tend to have more resources, easily obtain funding, and excel in facing competition and generating profits. However, their attractiveness to investors still depends on healthy performance to maintain business sustainability.

Based on several opinions from Farhan and Murtanto (2024), Suryadi (2021), and Mutia (2020), the measurement of company size includes total assets and the number of employees.

Environmental Financial Accounting Standards Statement (PSAK)

The Environmental Financial Accounting Standards Statement (PSAK) is to ensure that companies not only report financial aspects but also take into account the management and environmental impacts generated by their business activities, which can also affect the company's financial performance and sustainability (Yuliana, 2021).

Financial accounting standards are statements of financial accounting standards (PSAK) and interpretations of financial accounting standards (ISAK), which are applied by the Indonesian Accounting Standards Board (DSAK IAI) as standard regulations of capital market regulators for entities under supervision (Yuli and Oswald, 2019). Financial Accounting Standards (SAK) are a framework in the procedure for preparing financial reports to ensure uniformity in financial reporting (Gusti, 2020:205).

Based on the opinions of the Indonesian Accounting Association (IAI) (2021), Yuliana et al (2021), and Gusti (2020), it can be concluded that environmental financial accounting standards (PSAK) statements include disclosure of environmental impacts in financial statements, as well as environmental provisions and liabilities.

Environmental Management

Environmental management encompasses aspects of the overall management function that determine and lead to the implementation of environmental policies. Systematic, structured, and procedural environmental management practices are referred to as an environmental management system (Adrie, 2021). Environmental management accounting is a subsystem of environmental accounting that addresses a number of issues concerning the quantification of a company's business impacts in monetary units (Bahtiar, 2020).

Environmental management is the process of planning, organizing, implementing, and controlling activities aimed at minimizing the negative impact of a company's activities on the environment. This process involves implementing policies, standards, and procedures that adhere to environmental regulations and sustainability principles to ensure the preservation of natural resources and effective waste management (Yuliana, 2021).

Several opinions from Elsa (2024), Farhan (2024), and Anwar (2023) state that environmental management measurements include environmental asset management, environmental policies, environmental impact measurement, waste and pollution management.

Implementation of Environmental Accounting

Environmental accounting is a field that identifies resource use, measures, and communicates a company's costs or national economic impact on the environment. Social or environmental accounting is required by companies as a form of corporate social responsibility towards their environment (Andriandita et al., 2021). Environmental accounting is a crucial aspect that must be fully considered because it is part of accounting. This is because it leads to the consideration of economic concepts and environmental information. Environmental accounting is a continually evolving field for measuring and communicating a company's actual costs and potential environmental impacts (Andriandita, 2021).

Environmental accounting is the process of identifying, measuring, recording, and reporting the environmental impacts of a company's activities. This involves managing environmentally related costs and assets, such as waste management, energy use, and environmental restoration and rehabilitation efforts. The goal is to ensure that companies are accountable for their environmental impacts and comply with applicable regulations, while also supporting sustainability and efficient natural resource management (Yuliana, 2021).

According to Suyudi (2020), Andriandita (2021), and Ninda (2024), environmental accounting implementation measures include environmental cost disclosure, accurate recording and reporting, and compliance with environmental regulations**.**

The Influence of Company Size on the Implementation of Environmental Accounting

Company size is a factor that can influence various aspects of company performance, including profit generation, access to funding, and the implementation of environmental accounting. Theoretically, larger companies have advantages in acquiring resources, accessing external funding, and addressing business challenges. Larger assets also support efficient disclosure of information to external parties.

However, research on the influence of company size on environmental implementation and disclosure has yielded mixed (inconsistent) findings. Some studies (Laren et al., 2020; Indah, et al 2019; Albertus, 2021) indicate that company size has a positive effect on environmental accounting implementation, while others (Putra et al., 2021; Sayuti, 2021; Ade et al., 2022) indicate that the effect is insignificant or even negative.

Thus, it can be concluded that company size theoretically has the potential to influence the implementation of environmental accounting, but in practice, this influence has not shown consistent results, depending on the company context, industry, and other variables involved.

The Influence of Environmental Financial Accounting Standards Statements (PSAK) on the Implementation of Environmental Accounting

Financial Accounting Standards (SAK), including PSAK and ISAK, are guidelines issued by the Indonesian Institute of Accountants (IAI) to create uniformity in the preparation and presentation of financial statements, particularly for entities under capital market supervision. SAK serves as a basic framework that helps companies prepare transparent and comparable financial statements.

In an environmental context, spending on environmental prevention costs has been shown to significantly impact profitability, as it can reduce potential future environmental damage costs (Enggar et al., 2022). However, other findings suggest that environmental PSAK can negatively impact environmental accounting implementation (Andry, 2024), possibly because its implementation is perceived as complex, increases administrative burdens, or is not yet fully understood and implemented by companies.

Thus, although environmental PSAK aims to increase environmental awareness and accountability in financial reports, its implementation in the field still presents challenges, and in some cases actually has a negative impact on the implementation of environmental accounting.

The Influence of Environmental Management on the Implementation of Environmental Accounting

Environmental Management Accounting (EAM) is a subset of environmental accounting that aims to quantify environmental impacts in monetary terms (Bahtiar, 2020). Systematically implemented environmental management is called an Environmental Management System (EMS) and serves to improve a company's economic efficiency and reduce negative environmental impacts (Adrie, 2021).

Environmental Management Accounting (EMA) helps companies achieve sustainability, social responsibility, profitability, and a positive public image (Ahmad, 2024). There is a relationship between environmental management systems and environmental performance, with both accounting and management contributing to optimal environmental performance (Mila, 2021).

However, other results show that AML does not affect environmental performance, and environmental performance also does not affect financial performance, so environmental performance does not mediate the relationship between AML and financial performance (Rofi et al., 2019).

Based on the explanation of this theory, the framework of thought that will be used in this research is Figure 1 as follows:

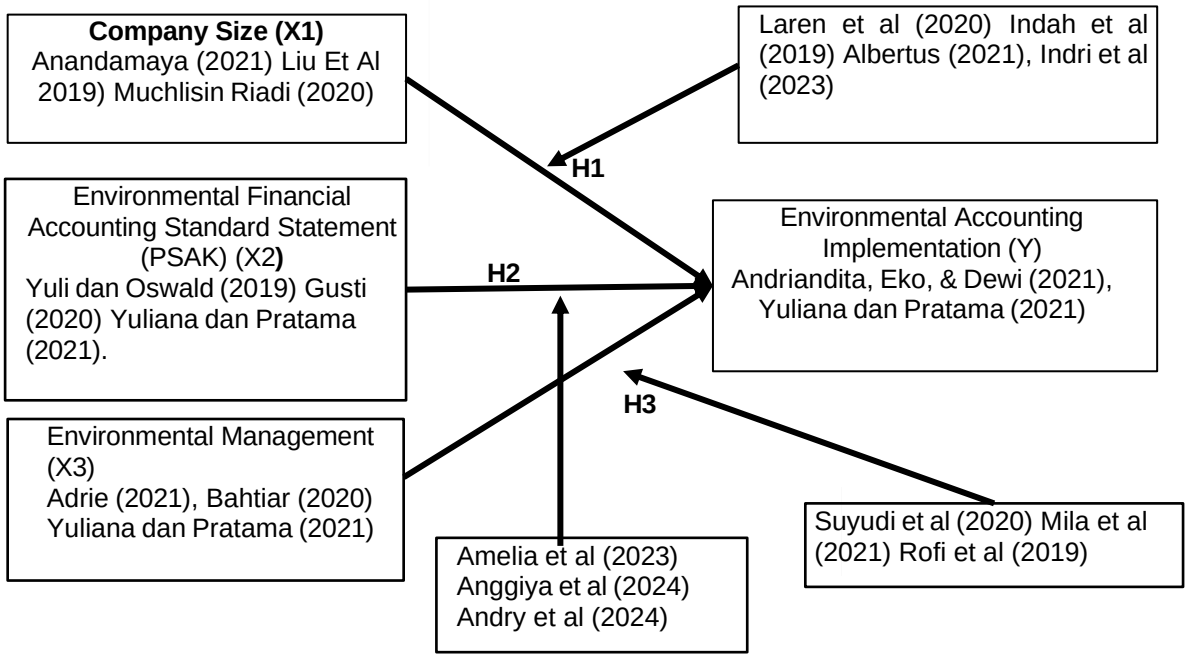

Figure 1. Framework Thinking
Source: Data Processing, 2025

The hypothesis in this research is as follows:
Hypothesis 1 (H1): There is an Influence of the Size of the company on the implementation of Environmental Accounting
Hypothesis 2 (H2): There is an influence of the Environment Financial Accounting Standards Statements (PSAK) on the Implementation of Environmental Accounting
Hypothesis 3(H3): There is an implementation of the Management Environment towards the Implementation of Environmental Accounting

METHODS

The type of research used in this study is descriptive and associative research (Yuhanis and Welly, 2022). The operationalization of the variables used in this study consists of the independent variable Company Size (X1), with the following indicators: 1. Total Assets, and 2. Number of Employees (Number of Employees), Statement standard accountancy financial (PSAK) environment (X2), Management Environment (X3), and Implementation Accountancy Environment (Y). The research population (Sugiyono, 2020, p. 126) consisted of 8 mining companies in Tanjung Enim and 51 respondents. The sample was selected using a purposive sampling technique (Yuhanis & Welly, 2023). The number of respondents was 45 people, consisting of accounting and environmental staff from 4 mining companies in Tanjung Enim. The data used consisted of primary data obtained through questionnaires and secondary data obtained from documents. Data analysis was carried out using descriptive statistics and multiple linear regression using SPSS 26. Classical assumption tests (normality, multicollinearity, and heteroscedasticity) were carried out to ensure the feasibility of the model. Furthermore, a determination coefficient test (R^2) and a hypothesis test (t-test) were carried out to determine the effect of each independent variable on the dependent variable.

RESULTS AND DISCUSSION

Descriptive Statistics

Through the SPSS application, the descriptive statistical results in this study provide the following results:

Table 1. Descriptive Statistics Results

Descriptive Statistics						Criteria
	N	Minimum	Maximum	Mean	Std. Deviation	
Size Company	45	10	20	16.29	2.78	Tall
Statement Standard Accountancy Finance (PSAK) Environment	45	9	18	13.73	2.28	Tall
Management Environment	45	16	40	29.53	6.22	Tall
Implementation Accountancy Environment	45	14	30	22.13	4.37	Tall
Valid N (*listwise*)	45					

Source: Data Processing, (2025)

Based on Table 1, it can be seen that the average value (mean) of the company size variable is 16.29, which is in the high criteria. The environmental financial accounting standards (PSAK) variable produces an average value (mean) of 13.73, which is in the high criteria. The environmental management variable produces an average value (mean) of 29.53, which is in the high criteria.

Normality Test

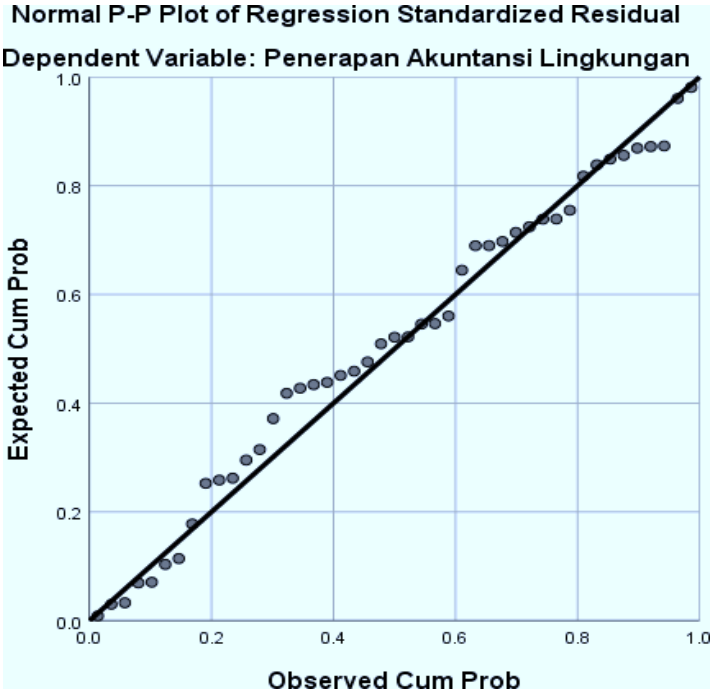

Figure 2. Normality Test
Source: Data Processing (2025)

Based on Table on , chart Normal PP Plot show dot, dot, dot who follows line diagonal, indicating fulfillment o f t h e assumptions o f normality. Results This supported by Test Kolmogorov-Smirnov Which show residual distributed normally.

Table 2. Normality Test
One-Sample Kolmogorov-Smirnov Test

		standardized Residual
N		45
Normal Parameters [a, b]	Mean	.0000000
	Std. Deviation	2.18096459
Most Extreme Differences	Absolute	.104
	Positive	.074
	Negative	- .104
Test Statistics		.104
Asymp . Sig. (2- tailed)		.200 [c, d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Data Processing, (2025)

Based on test normality on so known mark significant 0.200 > 0.05 so can be concluded that the residual values are normally distributed.

Multiconvergence Test

Table 3. Multiconvergence Test Results
Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	- .436	2,349		- .186	.854		
	Size Company	.348	.171	.206	2,030	.049	.588	1,700
	Statement Standard Financial Accounting (PSAK) Environment	.188	.107	.171	1,751	.087	.639	1,565
	Management Environment	.465	.061	.662	7,582	.000	.797	1,255

a. Dependent Variable: Implementation Accountancy Environment

Source: Data Processing, (2025)

Based on Table 3 above, the tolerance for each variable is> 0.10 VIF value <10.0, which indicates that there is no multicollinearity problem between independent variables in the free study.

Heteroscedasticity Test and Glajser Test

Table 4. Multicollinearity Test

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.853	1,462		.583	.563
	Size Company	.082	.107	.156	.772	.445
	Statement Standard Accountancy Finance (PSAK) Environment	- .028	.067	- .082	- .423	.674
	Management Environment	- .004	.038	- .016	- .093	.926

a. Dependent Variable: Abs_RES

Source: Data Processing, (2025)

Based on Table 4, all variables have their own mark significance more than 0.05, so it can be concluded that the regression model has no experience heteroscedasticity.

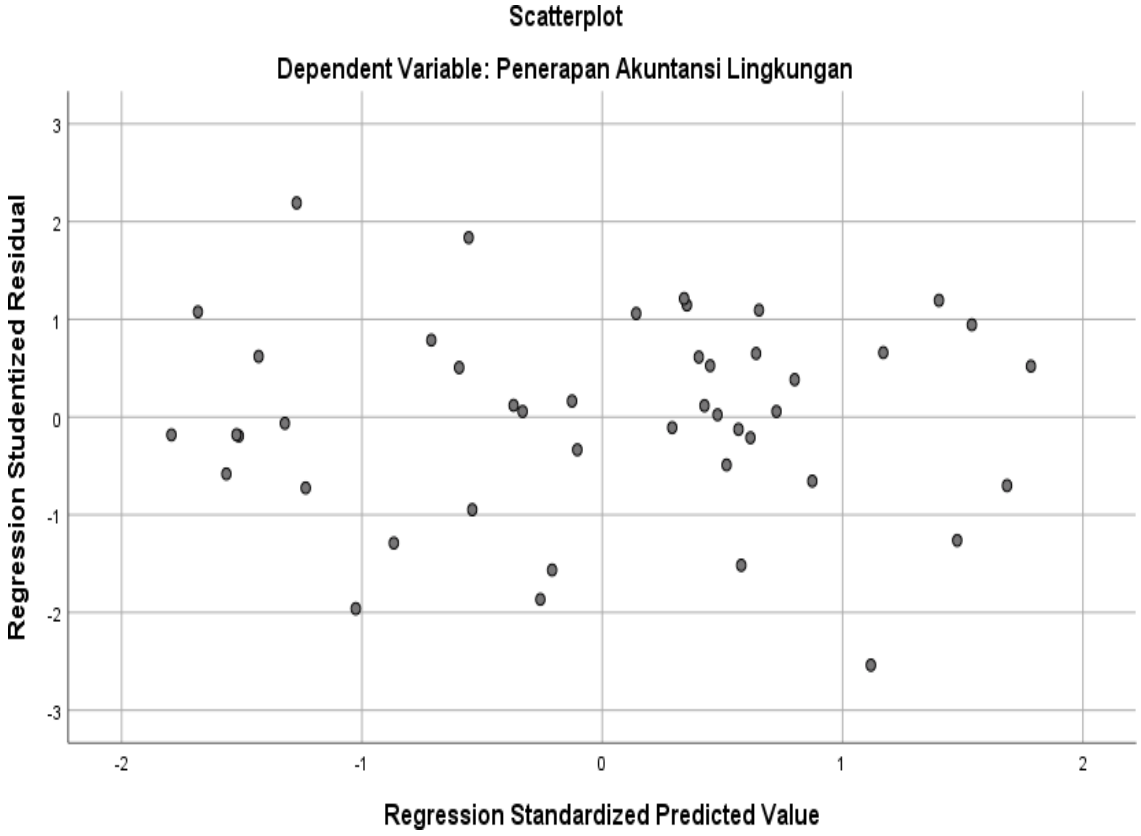

Figure 3. Heteroscedasticity Test

Source: Data Processing, (2025)

Based on Figure 3, no particular pattern is visible in the distribution of points above and below 0 on the Y-axis, indicating the absence of heteroscedasticity. This finding is reinforced by the Glejser test, which indicates that the model is free from heteroscedasticity.

Multiple Linear Regression Test

Table 5. Multiple Linear Regression Test Results

Coefficients [a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	- .436	2,349		- .186	.854
	Size Company	.348	.171	.206	2,030	.049
	Statement Standard Accountancy Finance (PSAK) Environment	.188	.107	.171	1,751	.087
	Management Environment	.465	.061	.662	7,582	.000

a. Dependent Variable: Implementation Accountancy Environment

Source: Data Processing, (2025)

Y=-0.436+0.348X1+0.188X2+0.465X3+2.349

Based on the table above, the value constant of -0.436 indicates that if all the independent variables (size of company, environmental PSAK, and management environment) is valuable zero, then the mark implementation accountancy environment is -0.436. The coefficient regression for the size of the company is -0.088, indicating that every increase of 1 unit in the company will lower the implementation by 0.088, assuming other variables remain constant. The Environmental PSAK coefficient of -0.248 means every increase of 1 unit in environmental PSAK precisely lower implementation accountancy environment of 0.248, assuming other variables remain constant. While that, the coefficient management environment of 0.029 indicates that improving the management environment by 1 unit will increase the implementation by 0.029.

Coefficient Determination

Table 6. Coefficient Determination

Model Summary [b]

Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate
1	.866 [a]	.751	.732	2,259

a. Predictors: (Constant), Management Environment, Statement Standard Environmental Financial Accounting (PSAK), Company Size

b. Dependent Variable: Implementation Accountancy Environment

Source: Data Processing, (2025)

Based on the table above, the Adjusted R Square value of 0.732 indicates that 73.2% of the variation in Implementation Accountancy Environment in the company mining in Tanjung Enim is influenced by the variables size of company, environmental PSAK, and management environment. Meanwhile, the rest 26.8 % is influenced by other factors outside the research model.

T-Test Results

Results of hypothesis test calculations are partial in the study. This shows that the hypothesis can be answered as follows:

Table 7. Hypothesis Test Results (T-Test)
Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	- .436	2,349		- .186	.854
	Size Company	.348	.171	.206	2,030	.049
	Statement Standard Accountancy Finance (PSAK) Environment	.188	.107	.171	1,751	.087
	Management Environment	.465	.061	.662	7,582	.000

a. Dependent Variable: Implementation Accountancy Environment

Source: Data Processing, (2025)

Based on Table 7, the variable size company own mark t_hitung of 2.030 with a significance of 0.049, which is greater than 0.05, so that influential significant to implementation accountancy environmental PSAK variables own t_hitung of 1.751 with a significance of 0.087, more big from 0.05, so that not influential significant. Meanwhile that , variable management environment own t_hitung of 7.582 and a significance of 0.000, which indicates influence significant . The t_table value with the degree of freedom (n – k – 1) = 41 at the level 5% significance is 2.020.

DISCUSSION

The Influence of Company Size on the Implementation of Financial Accounting

In some companies, mining coal in Tanjung Enim shows that a large company influential positive to implementation accountancy environment. Size This is measured through total assets and the number of employees, both of whom is in the category high. Large total assets reflect stability financial and capable company in allocating funds for the management environment as well as implementation of environmental PSAK in a more accurate manner (Laren et al., 2020; Albertus, 2021).

Many employees show a level of complexity in the company, so that the system management creates a better environment structured (Indri et al., 2023). Large companies also face greater sustainability challenges, but own more capacity. Good For apply accountancy environment in a comprehensive way (Yohan et al., 2024; Irfan et al., 2022). In conclusion, more and more large-sized companies are increasingly adopting an increasingly high-level implementation accountancy environment, because of the existence of support source Power Finance, manpower work and system management.

THE INFLUENCE OF ENVIRONMENTAL FINANCIAL ACCOUNTING STANDARDS STATEMENTS (PSAK) ON THE IMPLEMENTATION OF ENVIRONMENTAL ACCOUNTING

Research on companies mining coal in Tanjung Enim shows that the Environmental PSAK No influential significant to implementation accountancy environment. Although the mark indicator is in the category high, the company has not yet fully integrated Environmental PSAK standards in recording and reporting cost environment . Indicators

like disclosure impact environment and recording provision, as well as liabilities environment Not yet implemented optimally.

This matter shows that adoption of Environmental PSAK does not automatically push transparency in the reporting environment, as confirmed by Andry (2024). Lack of binding regulations and awareness of the company become reason main weakness in implementation. Findings. This is contrary to the results of research by Amelia et al. (2023) and Anggiya et al. (2024), however, consistent with Andry (2024) study, which concluded that the Environmental PSAK has no significant influence significant to implementation of the accountancy environment.

In a way, research emphasizes that a successful implementation accountancy environment not only depends on the existence of standard accounting, but also on the commitment of companies and the enforcement of strong regulation.

THE INFLUENCE OF ENVIRONMENTAL MANAGEMENT ON THE IMPLEMENTATION OF ENVIRONMENTAL ACCOUNTING

Research on companies mining coal in Tanjung Enim shows that the management environment is positively influential on the implementation accountancy environment. Analysis results statistics descriptive show that indicators related, such as management asset environment, policy environment, measurement impact environment, as well as management waste and pollution, have been implemented well.

Indicator management asset environment reflect ability of the company to allocate funds and record cost environment in a transparent manner (Suyudi et al., 2020). The policy systematic environment also plays an important role in formulating accurate environmental measurements (Mila et al., 2021). Furthermore, the measurement impact, such as carbon and water quality, allowing company to identify the risk environment and record costs related (Suyudi et al., 2020). Meanwhile, management waste and pollution push compliance to regulations as well as recording cost a better environment (Rofi et al., 2019; Mila et al., 2021).

In a way, the results of the study strengthen the view that the more a good management environment is applied, the higher the level of implementation accountancy environment, because effective management supports transparency, operational efficiency operational and sustainability of the company.

CONCLUSION

Company size has an effect on the implementation of the accounting environment in the company, such as coal mining in Tanjung Enim. Increasingly big companies, increasingly his abilities are also great in allocating source Power for environmental programs and transparent reporting. Statement of Environmental Financial Accounting Standards (PSAK) No influence on Implementation of Environmental Accounting. Although test results show significance, other factors are more dominant in influencing the implementation. Management Environment Influential to Implementation of Environmental Accounting. Management, A Good Environment Will Encourage Improvement in the implementation of the Accountancy Environment in the company.

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