



ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh langsung persepsi ketidakpastian lingkungan ekologi dan tekanan pemangku kepentingan terhadap penerapan sistem *eco-control* maupun pengaruh tidak langsung dengan budaya organisasi yang berorientasi lingkungan sebagai variabel pemediasi. Penelitian ini merupakan penelitian kuantitatif dengan metoda survei berdasarkan kuesioner yang dikirimkan kepada perusahaan manufaktur di kota Makassar yang berbadan hukum Perseroan Terbatas dan terdaftar di Kementerian Perindustrian. Proses analisis data dilakukan dengan menggunakan WarpPLS 7.0. Berdasarkan hasil pengujian yang dilakukan, persepsi ketidakpastian lingkungan ekologi dan tekanan pemangku kepentingan secara signifikan berpengaruh positif terhadap sistem *eco-control*, dan budaya organisasi yang berorientasi lingkungan mampu memediasi hubungan antara persepsi ketidakpastian lingkungan ekologi dan tekanan pemangku kepentingan terhadap penerapan sistem *eco-control*.

Kata kunci: *eco-control*, persepsi ketidakpastian lingkungan ekologi, tekanan pemangku kepentingan, budaya organisasi yang berorientasi lingkungan.



ABSTRACT

Eco-control is a tool in the management control system which is integrated with the company's environmental strategy. This study aims to analyze the direct influence of perceptions of ecological environmental uncertainty and stakeholder pressure on the application of the eco-control system as well as the indirect influence on environmental-oriented organizational culture as a mediating variable. This research is quantitative research with a survey method based on questionnaires sent to manufacturing companies in the city of Makassar which are Incorporated registered in the Ministry of Industry. The data analysis process was performed using WarpPLS 7.0. Based on the results of the tests conducted, perceptions of ecological environmental uncertainty and stakeholder pressure have a significant positive effect on the eco-control system, and an environmentally oriented organizational culture can mediate the relationship between the perceptions of ecological environmental uncertainty and stakeholder pressure on the application of the eco-control system.

Keywords: *Eco-control, Perception of Ecological Environment Uncertainty, Stakeholder Pressure, Environmentally Oriented Organizational Culture.*