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PENGARUH ECO-CONTROL TERHADAP KINERJA LINGKUNGAN DAN KINERJA EKONOMI
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INTISARI

PENGARUH *ECO-CONTROL* TERHADAP KINERJA LINGKUNGAN DAN KINERJA EKONOMI

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Eco-control merupakan bagian dari akuntansi manajemen lingkungan dan salah satu aplikasi dari sistem pengendalian manajemen yang digunakan sebagai pengendali strategi lingkungan perusahaan. Penelitian ini bertujuan untuk menganalisis pengaruh *eco-control* terhadap kinerja lingkungan dan kinerja ekonomi serta untuk mengetahui pengaruh *eco-control* terhadap kinerja ekonomi dengan kinerja lingkungan sebagai variabel *intervening*. Penelitian ini adalah penelitian kuantitatif dengan metode survey berdasarkan kuesioner kepada *middle – top management* perusahaan manufaktur di kota Makassar yang terdaftar di Kementerian Perindustrian. Proses analisis data dilakukan dengan menggunakan *partial least square* (PLS). berdasarkan hasil pengujian yang dilakukan, menunjukkan bahwa terdapat pengaruh positif *eco-control* terhadap kinerja ekonomi, *eco-control* berpengaruh positif terhadap kinerja lingkungan, dan *eco-control* berpengaruh positif terhadap kinerja ekonomi dengan kinerja lingkungan sebagai variabel *intervening*.

Kata kunci: *Eco-control*, Kinerja Lingkungan, Kinerja Ekonomi, *Intervening*, PLS.



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ABSTRACT

INFLUENCE ECO-CONTROL ON ENVIRONMENTAL PERFORMANCE AND ECONOMIC PERFORMANCE

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Eco-control is part of environmental management accounting and one of applications of management control system which is used as the controller of the company's environmental strategy. This present research aimed to analyze the impact of eco-control on the environmental performance and the economic performance as well as to determine the impact of eco-control on the economic performance and the environmental performance as an intervening variable. This research was a quantitative research with survey method based on the questionnaire to the middle – top management of manufacturing companies in Makassar, which is registered in the Ministry of Industry. The process of data analysis was conducted by using the partial least square (PLS). According to the result of the test conducted, disclosed that there were positive impact of eco-control on the economic performance, eco-control had positive impact on the environmental performance and eco-control had positive impact on the economic performance and the environmental performance as intervening variable.

**Keywords: Eco-control, Environmental Performance, Economic Performance,
Intervening, PLS.**