

## DAFTAR ISI

|   |      |
|---|------|
| <b>HALAMAN SAMPUL</b> .....                                   | i    |
| <b>HALAMAN JUDUL</b> .....                                    | ii   |
| <b>HALAMAN PENGESAHAN</b> .....                               | iii  |
| <b>HALAMAN PERNYATAAN</b> .....                               | iv   |
| <b>KATA PENGANTAR</b> .....                                   | v    |
| <b>DAFTAR ISI</b> .....                                       | vii  |
| <b>DAFTAR TABEL</b> .....                                     | x    |
| <b>DAFTAR GAMBAR</b> .....                                    | xi   |
| <b>DAFTAR LAMPIRAN</b> .....                                  | xii  |
| <b>ABSTRAK</b> .....  | xiii |
| <b>BAB I</b> .....  | 1    |
| <b>PENDAHULUAN</b> .....                                      | 1    |
| 1.1 Latar Belakang.....                                       | 1    |
| 1.2 Rumusan Masalah .....                                     | 10   |
| 1.3 Tujuan Penelitian.....                                    | 10   |
| 1.4 Manfaat Penelitian.....                                   | 10   |
| 1.5 Batasan Penelitian .....                                  | 11   |
| 1.6 Sistematika Penulisan.....                                | 11   |
| <b>BAB II</b> .....   | 13   |
| <b>TINJAUAN PUSTAKA</b> .....                                 | 13   |
| 2.1 Kajian Teori.....   | 13   |
| 2.1.1 Teori Legitimasi.....                                   | 13   |
| 2.1.2 Teori <i>Stakeholder</i> .....                          | 15   |
| 2.1.3 Kinerja Lingkungan .....                                | 16   |
| 2.1.3.1 Pengertian Kinerja Lingkungan .....                   | 16   |
| 2.1.3.2 Manfaat Kinerja Lingkungan .....                      | 17   |
| 2.1.3.3 Metode Pengukuran Kinerja Lingkungan .....            | 19   |
| 2.1.4 <i>Corporate Social Responsibility</i> .....            | 24   |
| 2.1.4.1 Defenisi <i>Corporate Social Responsibility</i> ..... | 24   |
| 2.1.4.2 Konsep <i>Corporate Social Responsibility</i> .....   | 25   |

|   |    |
|---|----|
| 2.1.4.3 Manfaat <i>Corporate Social Responsibility</i> .....                    | 26 |
| 2.1.4.4 Indikator Pengukuran <i>Corporate Social Responsibility</i> .....       | 31 |
| 2.1.5 <i>Sustainability Reporting</i> .....                                     | 33 |
| 2.1.5.1 Pengertian <i>Sustainability Reporting</i> .....                        | 33 |
| 2.1.5.2 Manfaat <i>Sustainability Reporting</i> .....                           | 34 |
| 2.1.5.3 Isi <i>Sustainability Reporting</i> .....                               | 37 |
| 2.1.5.4 Pengungkapan dalam <i>Sustainability Reporting</i> .....                | 37 |
| 2.1.5.4 Metode Pengukuran <i>Sustainability Reporting</i> .....                 | 39 |
| 2.1.6 <i>Green Accounting</i> .....   | 41 |
| 2.1.6.1 Pengertian <i>Green Accounting</i> .....                                | 41 |
| 2.1.6.2 Fungsi dan Peran <i>Green Accounting</i> .....                          | 43 |
| 2.1.6.3 Prinsip-prinsip <i>Green Accounting</i> .....                           | 45 |
| 2.1.6.4 Tujuan Penerapan <i>Green Accounting</i> .....                          | 46 |
| 2.1.6.5 Standar Akuntansi Lingkungan di Indonesia .....                         | 48 |
| 2.1.6.6 Perlakuan <i>Green Accounting</i> .....                                 | 50 |
| 2.1.6.7 Biaya Lingkungan .....  | 52 |
| 2.1.6.8 Pengukuran <i>Green Accounting</i> .....                                | 56 |
| 2.2 Penelitian Terdahulu.....   | 57 |
| 2.3 Pengembangan Hipotesis.....   | 59 |
| 2.3.1 Pengaruh CSR terhadap kinerja lingkungan.....                             | 59 |
| 2.3.2 Pengaruh <i>sustainability Reporting</i> terhadap kinerja lingkungan..... | 60 |
| 2.3.3 Pengaruh <i>green accounting</i> terhadap kinerja lingkungan .....        | 62 |
| 2.4 Kerangka Penelitian.....  | 64 |
| <b>BAB III</b> .....  | 66 |
| <b>METODE PENELITIAN</b> .....  | 66 |
| 3.1 Sifat Penelitian.....   | 66 |
| 3.2 Variabel Penelitian .....   | 66 |
| 3.3 Populasi, Sampel, dan Teknik Pengambilan Sampel .....                       | 67 |
| 3.4 Defenisi Operasional .....  | 68 |
| 3.5 Sumber dan Metode Pengumpulan Data .....                                    | 69 |
| 3.6 Metode Analisis Data .....  | 70 |
| 3.6.1 Pengujian Hipotesis .....   | 70 |
| 3.6.2 Uji Statistik Deskriptif.....   | 72 |

|   |            |
|---|------------|
| 3.6.3 Uji Asumsi Klasik .....   | 72         |
| <b>BAB IV .....</b>   | <b>76</b>  |
| <b>HASIL PENELITIAN DAN PEMBAHASAN .....</b>                                    | <b>76</b>  |
| 4.1 Gambaran Perusahaan .....   | 76         |
| 4.2 Data Penelitian.....  | 76         |
| 4.3 Analisis Data .....   | 77         |
| 4.3.1 Statistik Deskriptif.....   | 77         |
| 4.3.2 Asumsi Klasik.....  | 79         |
| 4.3.3 Pengujian Hipotesis .....   | 83         |
| 4.4 Pembahasan .....  | 88         |
| 4.4.1 Pengaruh CSR Terhadap Kinerja Lingkungan .....                            | 88         |
| 4.4.2 Pengaruh <i>Sustainability Reporting</i> Terhadap Kinerja Lingkungan..... | 91         |
| 4.4.3 Pengaruh <i>Green Accounting</i> Terhadap Kinerja Lingkungan.....         | 93         |
| <b>BAB V.....</b>   | <b>96</b>  |
| <b>KESIMPULAN DAN SARAN .....</b>   | <b>96</b>  |
| 5.1 Kesimpulan.....   | 96         |
| 5.2 Keterbatasan .....  | 97         |
| 5.3 Saran .....   | 98         |
| <b>DAFTAR PUSTAKA.....</b>  | <b>100</b> |

## DAFTAR TABEL

|   |    |
|---|----|
| Tabel 2.1 Indeks PROPER .....                     | 57 |
| Tabel 2.2 Penelitian Terdahulu.....               | 57 |
| Tabel 3.1 Defenisi Operasional .....              | 65 |
| Tabel 4.1 Penarikan Sampel .....                  | 77 |
| Tabel 4.2 Hasil Uji Statistik Deskriptif .....    | 77 |
| Tabel 4.3 Hasil Uji Normalitas.....               | 80 |
| Tabel 4.4 Hasil Uji Multikolinearitas .....       | 81 |
| Tabel 4.5 Hasil Uji Autokorelasi.....             | 81 |
| Tabel 4.6 Hasil Uji Heterokedastisitas .....      | 82 |
| Tabel 4.7 Hasil Uji Regresi Linear Berganda ..... | 83 |
| Tabel 4.8 Hasil <i>Goodness of Fit</i> .....      | 84 |
| Tabel 4.9 Hasil Uji Koefisien Determinasi .....   | 85 |
| Tabel 4.10 Hasil Uji t .....                      | 86 |

## DAFTAR GAMBAR

|   |    |
|---|----|
| Gambar 1.1 Pertumbuhan Jalan Tol Tahun 2013-2022..... | 4  |
| Gambar 2.1 Kerangka Penelitian.....                   | 64 |

## DAFTAR LAMPIRAN

|  |     |
|--|-----|
| LAMPIRAN 1 Daftar Perusahaan Tahun 2019-2022 .....                       | 102 |
| LAMPIRAN 2 Hasil Uji Regresi Linear Berganda.....                        | 104 |
| LAMPIRAN 3 Hasil Uji F .....   | 105 |
| LAMPIRAN 4 Hasil Uji Koefisien Determinasi.....                          | 106 |
| LAMPIRAN 5 Hasil Uji t.....  | 107 |
| LAMPIRAN 6 Hasil Uji Statistik Deskriptif .....                          | 108 |
| LAMPIRAN 7 Hasil Uji Normalitas .....                                    | 109 |
| LAMPIRAN 8 Hasil Uji Multikolinearitas .....                             | 110 |
| LAMPIRAN 9 Hasil Uji Autokorelasi .....                                  | 111 |
| LAMPIRAN 10 Hasil Uji Heterokedastisitas .....                           | 112 |
| LAMPIRAN 11 Indikator GRI.....   | 113 |
| LAMPIRAN 12 Indikator Pengungkapan <i>Sustainability Reporting</i> ..... | 119 |