

# PENGARUH TANGGUNG JAWAB SOSIAL(*CSR*), BIAYA LINGKUNGAN DAN TEKANAN STAKEHOLDER TERHADAP PENERAPAN AKUNTANSI LINGKUNGAN

(Studi Empiris Pada Hotel di Kota Padang Provinsi Sumatra Barat)

Fadira Amelia<sup>1</sup>, Ethika<sup>2</sup>, Herawati<sup>3</sup>

Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Bung Hatta

Email: [fadiraamelia15@gmail.com](mailto:fadiraamelia15@gmail.com)

## ABSTRAK

Penelitian ini bertujuan untuk memberikan bukti empiris pengaruh tanggung jawab sosial (*csr*), biaya lingkungan dan tekanan stakeholder terhadap Penerapan akuntansi lingkungan, dan pengaruh yang paling dominan antara tanggung jawab sosial, biaya lingkungan dan tekanan stakeholder terhadap Penerapan akuntansi lingkungan. Populasi penelitian adalah salah satu perusahaan jasa yaitu Hotel yang ada di Kota Padang, Sumatra Barat. Metode penyampelan menggunakan *Purposive Sampling* dan di peroleh responden sebanyak 26 Human Resources Development (*Hrd*) yang berasal dari 26 Hotel sampel. Pengujian hipotesis menggunakan regresi linier berganda dengan variabel independen tanggung jawab sosial (*csr*), biaya lingkungan dan tekanan stakeholder yang meliputi Human Resources Development (*Hrd*) pada Hotel dan variabel dependen Penerapan akuntansi lingkungan. Hasil penelitian menunjukkan bahwa tanggung jawab sosial (*csr*) hotel tidak berpengaruh terhadap Penerapan akuntansi lingkungan, sedangkan biaya lingkungan berpengaruh terhadap Penerapan akuntansi lingkungan dan tekanan stakeholder tidak berpengaruh terhadap Penerapan akuntansi lingkungan.

**Kata Kunci:** *Tanggung Jawab Sosial (csr), Biaya Lingkungan, Tekanan Stakeholder, Akuntansi Lingkungan.*

**THE EFFECT OF SOCIAL RESPONSIBILITY (CSR), ENVIRONMENTAL COSTS AND  
STAKEHOLDER PRESSURE ON THE IMPLEMENTATION OF ENVIRONMENTAL  
ACCOUNTING**

***(Empirical Study on Hotels in the City of Padang, West Sumatra Province)***

***Fadira Amelia<sup>1</sup>, Ethika<sup>2</sup>, Herawati<sup>3</sup>***

***Department of Accounting, Faculty of Economics and Business, Bung Hatta University***

***Email: [fadiraamelia15@gmail.com](mailto:fadiraamelia15@gmail.com)***

**ABSTRACT**

*This study aims to provide empirical evidence of the influence of social responsibility (CSR), environmental costs and stakeholder pressure on the application of environmental accounting, and the most dominant influence between social responsibility, environmental costs and stakeholder pressure on the application of environmental accounting. The research population is one of the service companies, namely hotels in the city of Padang, West Sumatra. The sampling method used purposive sampling and obtained 26 Human Resources Development (HRD) respondents from 26 sample hotels. Hypothesis testing uses multiple linear regression with the independent variable of social responsibility (CSR), environmental costs and stakeholder pressure which includes Human Resources Development (HRD) on hotels and the dependent variable application of environmental accounting. The results showed that the social responsibility (csr) of hotels had no effect on the application of environmental accounting, while environmental costs had an effect on the application of environmental accounting and stakeholder pressure had no effect on the application of environmental accounting.*

***Keywords: Social Responsibility (csr), Environmental Costs, Stakeholder  
Pressure, Environmental Accounting.***