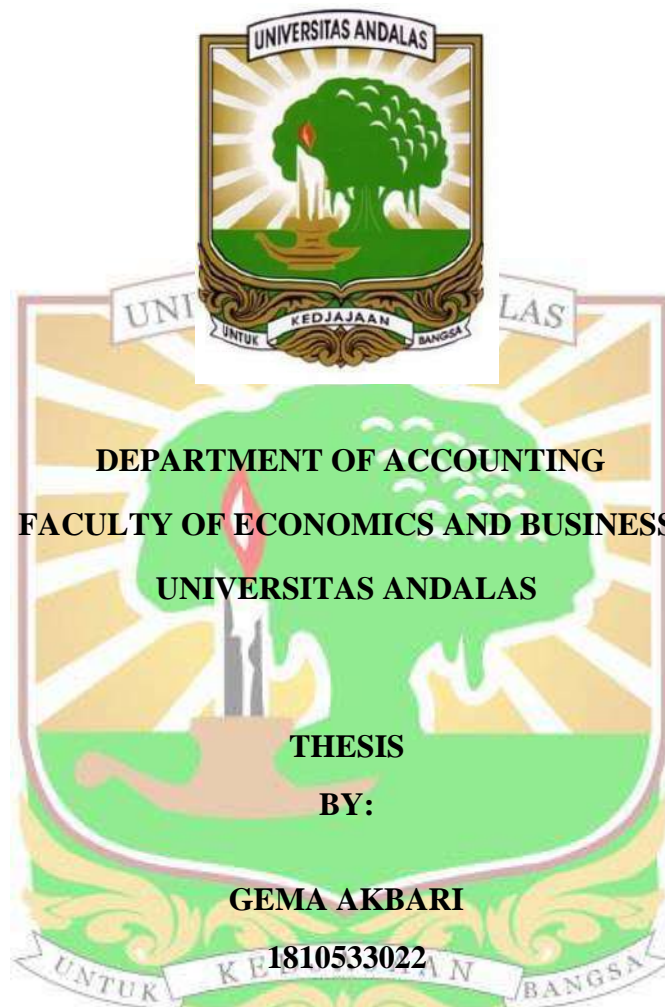


**THE DETERMINATION OF GREEN INTELLECTUAL CAPITAL ON
SUSTAINABILITY REPORTING COMPLIANCE: MEDIATING EFFECT
TO GREEN ACCOUNTING CAPABILITY**




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The Determination of Green Intellectual Capital on Sustainability Reporting Compliance: Mediating Effect to Green Accounting Capability			
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 ABSTRACT			
<p>This study aims to examine the perceptions of green accounting capability on the relationship between the determinants of green intellectual capital and sustainability reporting compliance. The theoretical model was developed based on stakeholder theory, and data was collected from managers of industrial companies registered on the website of the Ministry of the industry through quantitative methods. In total, 163 data were analyzed using SEM-PLS and SPSS-Statistics software. The results of this study show that the determinants of green human capital and green relational capital affect sustainability reporting compliance. The adoption of green accounting capabilities also influences sustainability reporting compliance. However, green structural capital does not support the implementation of sustainability reporting compliance. The results of the study show that industrial companies in carrying out economic activities must pay attention to the condition of the surrounding environment. The importance of implementing green accounting capability in sustainability reporting compliance.</p>			
<p>Keywords: Green Accounting, Knowledge Management, Green Intellectual Capital, Sustainability Reporting.</p>			