

CHAPTER V

CLOSING

Summary

The following conclusions can be made from the discussion and analysis of the research described previously:

1. Determinants of green intellectual capital and sustainability reporting compliance

Based on the results of this study Green human capital and green relational capital can influence sustainability reporting compliance. Thus, sustainability reporting compliance in its implementation is based on green human capital and green relational capital that can support the proper implementation of sustainability reporting compliance. However, green structural capital cannot influence the compliance determinants of green intellectual capital in sustainability reporting compliance. This means that the green structural capital owned by company managers has not been fully mastered to fulfill sustainability reporting compliance.

2. Determinants of green accounting capability and sustainability reporting compliance

This research results, the ability of green accounting can affect sustainability reporting compliance. Thus, sustainability reporting compliance in its application is based on the determinants of green accounting capability, which can support the implementation of sustainability reporting compliance properly.

3. Determinants of green intellectual capital and green accounting capability

In this study, it was found that green relational capital can affect green

accounting capabilities. Thus, green accounting capability in its application is based on green relational capital and green structural capital which can support the implementation of green accounting capabilities properly. Meanwhile, green human capital cannot affect the ability of green accounting. This means that the green human capital owned by company managers has not been fully mastered to fulfill green accounting capabilities.

4. Intervention effect of green accounting ability on the relationship between determinants of green intellectual capital and sustainability reporting compliance

Based on the results of this study, the effect of green accounting capability interventions can mediate the relationship between green structural capital and green relational capital with reporting compliance. Meanwhile, for green human capital, green accounting capability cannot mediate the relationship between green human capital and reporting compliance.

Research Implication

Based on the research results obtained, there are research implications as follows:

1. This study provides evidence that green human capital and green relational capital affect the determinants of green intellectual capital in following sustainability reporting compliance. Thus, sustainability managers are expected to implement Green human capital and green relational capital to support sustainability reporting compliance.
2. This study provides evidence that green accounting capability affects sustainability managers in following sustainability reporting compliance. Thus,

it is expected that sustainability managers can use green accounting capability to support sustainability reporting compliance.

3. This study provides evidence that the determinants of green intellectual capital, namely green relational capital and green structural capital, affect green accounting capability. Thus, it is expected that sustainability managers are to pay attention to green intellectual capital, namely green relational capital and green structural capital, to help improve green accounting capability.
4. This study provides evidence that the intervention of green accounting capability affects the relationship between the determinants of green intellectual capital, namely green structural capital and green relational capital with sustainability reporting compliance. Thus, it is expected that sustainability managers will pay attention to the intervention of green accounting capability on green intellectual capital, namely green structural capital and green relational capital with sustainability reporting compliance, to help improve sustainability reporting compliance.

Research Limitation

Based on the research that has been done, there are several limitations of the study that can be used as a reference for further researchers. The following are the limitations of this study:

1. This study uses 3 independent variables regarding the determinants of intellectual capital, namely green human capital, green structural capital and green relational capital. The determinants of green intellectual capital can be seen from the other side.
2. The limited sample in the research used, only focuses on industrial companies

registered under the ministry of industry. Thus, the sample of this study only represents managers who are on the list of the ministry of industry.

Suggestion

Based on the results and limitations of this study, there are several suggestions for further researchers:

1. Further researchers can use or add other variables related to sustainability reporting compliance such as corporate governance.
2. The next researcher can distribute to managers in other companies, whether in domestic industrial companies or to managers in foreign companies.