

PENGARUH *ENVIRONMENTAL REGULATIONS* DAN *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP *ENVIRONMENTAL PERFORMANCE* DENGAN *GREEN INTELLECTUAL CAPITAL* SEBAGAI VARIABEL MEDIASI PADA PERUSAHAAN PERKEBUNAN KELAPA SAWIT DI INDONESIA

TESIS

Diajukan Sebagai Salah Satu Syarat untuk Mencapai Gelar Magister Manajemen
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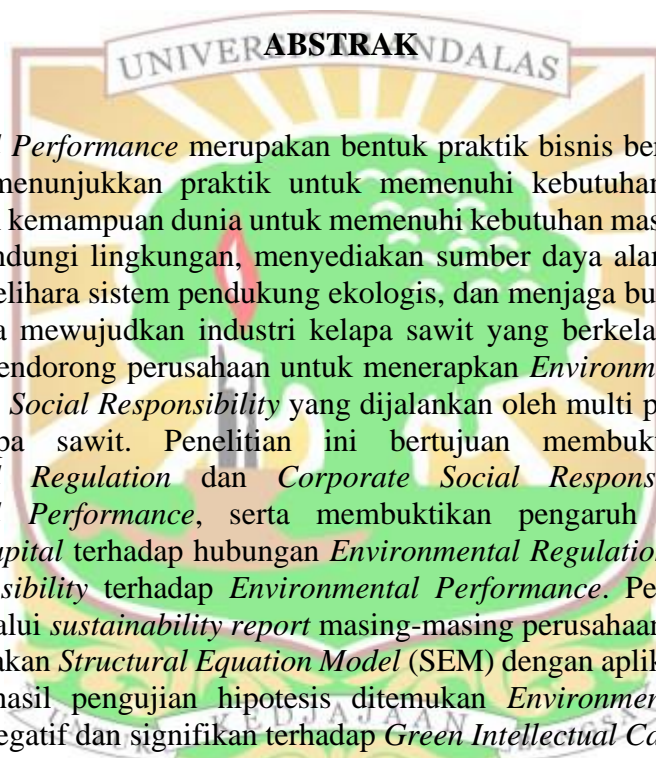
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Environmental Performance merupakan bentuk praktik bisnis berkelanjutan yang penting dan menunjukkan praktik untuk memenuhi kebutuhan saat ini tanpa mengorbankan kemampuan dunia untuk memenuhi kebutuhan masa depan, melalui tindakan melindungi lingkungan, menyediakan sumber daya alam yang berumur panjang, memelihara sistem pendukung ekologis, dan menjaga bumi dari ancaman bahaya. Upaya mewujudkan industri kelapa sawit yang berkelanjutan dari hulu hingga hilir mendorong perusahaan untuk menerapkan *Environmental Regulation* dan *Corporate Social Responsibility* yang dijalankan oleh multi pihak pada sektor industri kelapa sawit. Penelitian ini bertujuan membuktikan pengaruh *Environmental Regulation* dan *Corporate Social Responsibility* terhadap *Environmental Performance*, serta membuktikan pengaruh mediasi *Green Intellectual Capital* terhadap hubungan *Environmental Regulation* dan *Corporate Social Responsibility* terhadap *Environmental Performance*. Pengumpulan data dilakukan melalui *sustainability report* masing-masing perusahaan. Teknik analisa data menggunakan *Structural Equation Model* (SEM) dengan aplikasi SmartPLS 4. Berdasarkan hasil pengujian hipotesis ditemukan *Environmental Regulations* berpengaruh negatif dan signifikan terhadap *Green Intellectual Capital*, *Corporate Social Responsibility* berpengaruh positif dan signifikan terhadap *Green Intellectual Capital*, *Environmental Regulations* berpengaruh positif namun tidak signifikan terhadap *Environmental Performance*, *Corporate Social Responsibility* berpengaruh positif dan signifikan terhadap *Environmental Performance*, *Green Intellectual Capital* berpengaruh negatif dan signifikan terhadap *Environmental Performance*, *Green Intellectual Capital* memoderasi hubungan antara *Environmental Regulations* dengan *Environmental Performance*, dan *Green Intellectual Capital* tidak memoderasi hubungan antara *Corporate Social Responsibility* dengan *Environmental Performance* pada perusahaan perkebunan kelapa sawit di Indonesia.

Kata Kunci:

Environmental, Performance, Regulations, Responsibility, Sustainability

THE INFLUENCE OF ENVIRONMENTAL REGULATIONS AND CORPORATE SOCIAL RESPONSIBILITY ON ENVIRONMENTAL PERFORMANCE WITH GREEN INTELLECTUAL CAPITAL AS A MEDIATION VARIABLE IN PALM OIL PLANTATIONS IN INDONESIA

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ABSTRACT



Environmental Performance is an important form of sustainable business practice and represents practice to meet the needs of the present without compromising the world's ability to meet future needs, through actions that protect the environment, provide long-lived natural resources, maintain ecological support systems, and protect the earth from threats. danger. Efforts to realize a sustainable palm oil industry from upstream to downstream have encouraged companies to implement Environmental Regulations and corporate social responsibility carried out by multiple parties in the palm oil industry sector. This study aims to prove the effect of Environmental Regulation and Corporate Social Responsibility on Environmental Performance, as well as prove the mediating effect of Green Intellectual Capital on the relationship between Environmental Regulation and Corporate Social Responsibility on Environmental Performance. Data collection is done through the sustainability report of each company. The data analysis technique uses the Structural Equation Model (SEM) with the SmartPLS 4 application. Based on the results of hypothesis testing it was found that Environmental Regulations had a negative and significant effect on Green Intellectual Capital, Corporate Social Responsibility had a positive and significant effect on Green Intellectual Capital, Environmental Regulations had a positive but not significant effect on Environmental Performance, Corporate Social Responsibility had a positive and significant effect on Environmental Performance, Green Intellectual Capital has a negative and significant effect on Environmental Performance, Green Intellectual Capital moderates the relationship between Environmental Regulations and Environmental Performance, and Green Intellectual Capital does not moderate the relationship between Corporate Social Responsibility and Environmental Performance in oil palm plantation companies in Indonesia.

Keywords:

Environmental, Performance, Regulations, Responsibility, Sustainability