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THESIS

**The Influence of Determinants Circular Economy Knowledge on
Environmental Performance: Mediating Effect to Perceived Green
Accounting Practice**

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ABSTRACT

This research aims to examine green accounting practices on the relationship between the determinants of circular economy knowledge and environmental performance. The theoretical model was developed based on stakeholder theory where data was collected from managers in manufacturing industry companies registered on the official website of the Ministry of Industry using quantitative methods. There were 165 data analyzed using SPSS-Statistics and SEM-PLS. The research results show that the determinants of circular economy knowledge influence environmental performance and green accounting practices. However, institutional involvement and the processing of a circular economy do not affect on environmental performance. The research results show that in carrying out production activities the manufacturing industry must pay attention to the impact on the environment, not just for profit purposes.

Keywords: *Circular Economy, Environmental Performance, Green Accounting Practices, Institutional Involvement, The Processing of Circular Economy, Circular System Thinking, and Scientific Knowledge.*

