

## THE INFLUENCE OF IMPLEMENTATION OF SUSTAINABILITY ACCOUNTING AND MANAGEMENT PARTICIPATION ON EMPLOYEE PERFORMANCE IN THE BINA SEJAHTERA BADUNG EMPLOYEE COOPERATIVE

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### Abstract:

This research aims to determine how implementing sustainability accounting and management participation affects employee performance at the Bina Sejahtera Badung Employee Cooperative. The samples in this research were all Bina Sejahtera Badung Employee Cooperative employees, with 52 samples used. The data analysis technique used is multiple linear regression analysis. This research uses primary data collected by distributing questionnaires to the entire sample. Testing research hypotheses using SPSS 26.0 for Windows. The research results show that the implementation of sustainability accounting (X1) has a positive and significant effect on employee performance (Y) at the Bina Sejahtera Badung Employee Cooperative and sustainability participation (X2) has a positive and significant effect on employee performance (Y) at the Bina Sejahtera Badung Employee Cooperative. The regression equation in this study is as follows:  $Y = 2.188 + 0.336 X1 + 0.373 X2$ . Based on these results, policies and regulations are needed to optimize employee performance to improve sustainability accounting and management participation implementation.

**Keywords:** Employee Performance, Implementation of Sustainability Accounting, Management Participation.



## INTRODUCTION

Employee performance can be defined as the work results achieved by a person in carrying out his duties based on skill, effort and opportunity, where the consequences of his work are based on experience, quality and time. Every agency or company implementing directed programs effectively achieves company goals.

The phenomenon that occurred within the scope of the Bina Sejahtera Badung Employee Cooperative, which was taken from the results of observations carried out by researchers through interviews, was that in 2019, there were employees who were negligent in carrying out their duties, namely the Head of the Warehouse in the Shop Unit section. The mistake made by the employee was placing orders continuously so that the stock of goods in the warehouse piled up and goods were returned. Finally, the manager found out, and the employee was transferred to the Head of the Shop. However, the employee was incompetent in carrying out his work, especially in arranging the goods in the shop; there were often empty shelves, and this incident was repeated continuously, so the manager reprimanded him quite firmly. As time passes, the employee is often absent (without explanation). The employee was absent absent for a whole week, and an SP letter (warning letter) was sent.

Another phenomenon in 2022 was the dismissal of shop staff employees because they violated cooperative rules in carrying out their duties. When the staff is on duty, one of the cooperative members entrusts money to pay the credit debt to the staff, which will be sent via transfer. The staff should have provided the cooperative account number that was provided, but the staff provided

their account number, and the money was transferred to the shop staff's account number. The shop staff should have deposited the money with the cashier that same day, but the money was still in the account. As time passed, the credit officer finally contacted the member to pay the arrears immediately. The member said that he had transferred the money to the shop staff, and it was discovered that the staff was still carrying the arrears. So that other employees do not do the same thing, the manager and cooperative management decided to fire the employee on the condition that the employee receive half of his severance pay and the rest will be used to pay off his debts. The incident was kept secret.

A phenomenon that occurred in the same year in 2022 where there were employees who violated cooperative rules. The employee works in the savings and loans unit in the lousy credit collection section. This incident was almost identical to the shop unit staff's, except some members paid the officers cash. As an officer, the employee should have been obliged to deposit the money into the cashier that day, but the money still needs to be deposited. When one of the members informed him by telephone that he had paid his arrears, when he checked, it turned out that no deposit had been received. The officer was called, and it was confirmed that the officer was still carrying some of the money for the arrears. Since the cooperative rules prohibit officers from taking home money that should have been deposited, they are not allowed to do so. The employee was transferred to the CS (Cleaning Service) department.

There are still phenomena related to poor employee performance, and there are still attitudes or ethics of employees who use work time to do things outside of work, causing work not to be completed on time. It can be seen from the supervision, which is only carried out in the morning, that employees feel irresponsible about the tasks given by their superiors to employees, which impacts decreasing performance.

According to Mangkunegara (2018), performance is the result of work quality and quantity achieved by an employee in the ability to carry out tasks following the responsibilities given to him by his superiors. According to Manalu et al. (2023), performance combines three critical factors: an employee's ability and interest in explaining task delegation, the employee's role, and the employee's level of motivation. According to Saputra et al. (2022), Employee performance is a measure of employee achievement in working for the company. Performance is also a determining tool in achieving organizational goals, and efforts must be made to improve employee performance (Saputra et al., 2022).

A factor that also influences employee performance is management participation. Management participation is needed to help employees carry out their duties optimally. According to Manalu et al. (2023), Management participation can be interpreted as a person's conscious involvement in social interactions in certain situations. Based on previous research conducted by Manalu et al. (2023), management participation positively and significantly affects employee performance.

Based on issues that have occurred and have never been conducted research on the Bina Sejahtera Badung Employee Cooperative, plus variables that influence or do not influence employee performance in previous researchers, which are used as supporting theories and will be corroborated with respondents at the Bina Sejahtera Employee Cooperative, it is essential carried out this research.

**Employee Performance.** Employee performance can be defined as the work results achieved by a person in carrying out his duties based on skill, effort and opportunity, where the consequences of his work are based on experience, quality and time. Employee performance is essential because the benchmark for an employee's contribution to a company is assessed by the performance they have achieved. According to Sonia (2018), an employee is expected to have a high level of motivation

to perform well and be able to maximize the environmental conditions of the organization in order to maximize its performance.

**Implementation of Sustainability Accounting.** According to Silva (2021), sustainability accounting is an accounting system intended to implement sustainability strategies, where sustainability accounting is a development of social and environmental accounting.

**Management Participation.** According to Manalu et al. (2023), Management participation can be interpreted as a person's conscious involvement in social interactions in certain situations. With this understanding, a person can participate if he finds himself with or in a group through various processes of sharing with others regarding values, traditions, feelings, loyalty, obedience and shared responsibility. Management participation in a company can help improve employee performance and good behavior.

**METHODS**

This research was conducted at the Bina Sejahtera Badung Employee Cooperative, which has its office in the "Mangupraja Mandala" Government Center area, precisely on Jalan Sempidi, Kec. Mengwi, Kab. Badung, Bali. The population in this study were all employees at the Bina Sejahtera Badung Employee Cooperative, namely 52 employees. The researcher chose saturated samples as a sampling technique because the population was relatively small, namely less than 100 people, where the entire population, namely all employees at the Bina Sejahtera Badung Employee Cooperative, was used as a sample. The type of data used in research is quantitative data. Based on the data source, the data used in this research is primary data. The data analysis technique used is multiple linear regression analysis.

**RESULT AND DISCUSSION**

The normality test results show a Kolmogorov-Smirnov value of 1.073 with a significance of 0.199, meaning that the data is usually distributed. The results of the multicollinearity test show that all independent variables have a value of <0.10 and a VIF value of <10, so it can be concluded that there are no symptoms of multicollinearity. Meanwhile, the results of the heteroscedasticity test did not occur heteroscedasticity in the regression model. The results of the moderated regression analysis aimed at can be seen in Table 1 below:

**Table 1. Multiple Linear Regression Analysis**

Model	Coefficients <sup>a</sup>			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
1 (Constant)	2.188	4.791		.457	.650
Implementation of Sustainability Accounting	.336	.093	.488	3.615	.001
Management Participation	.373	.129	.391	2.898	.006

a. Dependent Variable: Employee Performance

Source: Processed Data (2023)

From the results of the multiple linear regression analysis in Table 1 above, the regression equation can be prepared as follows:



$$Y = 2,188 + 0,336 X1 + 0,373 X2$$

$\beta_1$ : The coefficient value for implementing sustainability accounting (X1) is positive at 0.336, which means that the better the implementation of sustainability accounting, the more employee performance will increase.

$\beta_2$ : The coefficient value of management participation (X2) is positive at 0.373, which means that the better management participation, the better employee performance will increase.

**Table 2.** Determination Analysis Results

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	.837 <sup>a</sup>	.701	.689	6.388	

a. Predictors: (Constant), Implementation of Sustainability Accounting, Management Participation

b. Dependent Variable: Employee Performance

Source: Processed Data (2023)

The magnitude of the influence of the independent variable on the dependent variable is shown by the total determination value (Adjusted R Square) of 0.689, which means that variations influence 68.9% of the variation in employee performance in the implementation of sustainability accounting and management participation which is included in the strong category of influence. Meanwhile, the remaining 31.1% is explained by other factors not included in the model.

**Implementation of Sustainability Accounting for Employee Performance.** The data analysis results show that the influence of implementing sustainability accounting on employee performance is positive. It is obtained from a significance value of 0.001 less than 0.05 ( $0.001 < 0.05$ ), with a regression coefficient value of 0.336. These results mean implementing sustainability accounting positively and significantly affects employee performance at the Bina Sejahtera Badung Employee Cooperative. It shows that if sustainability accounting is implemented, it can improve employee performance at the Bina Sejahtera Badung Employee Cooperative.

According to Silva (2021), sustainability accounting is an accounting system intended to implement sustainability strategies, where sustainability accounting is a development of social and environmental accounting. "Sustainable" means corporate accounting will move from 'traditional systems' to systems focusing on economic, social and environmental information. This transformation process changes the company's business activities (Hifni et al., 2019). Implementing sustainability accounting has many benefits for organizations. The concept of sustainability accounting focuses not only on the company's financial value but also on the company's sustainability strategy (Amalia et al., 2022). According to Anggreni et al. (2023), the more sustainable accounting increases, the better the employee performance will be.

This research is in line with research conducted by Anggreni et al. (2023), Kurniawan and Wahyuni (2019), and Uyar (2020). The results of their research state that sustainability accounting has a positive and significant effect on employee performance.

**Management Participation in Employee Performance.** The data analysis results show that management participation's influence on employee performance is positive, obtained from a significance value of 0.006 less than 0.05 ( $0.006 < 0.05$ ), with a regression coefficient value of 0.373. These results mean management participation positively and significantly affects employee performance at the Bina Sejahtera Badung Employee Cooperative. It shows that increased

management participation can improve employee performance at the Bina Sejahtera Badung Employee Cooperative.

According to Manalu et al. (2023), Management participation can be interpreted as a person's conscious involvement in social interactions in certain situations. With this understanding, a person can participate if he finds himself with or in a group through various processes of sharing with others regarding values, traditions, feelings, loyalty, obedience and shared responsibility. Management participation can encourage and influence users to develop positive behavior to increase employee effectiveness and performance. Management participation in a company can help improve employee performance and good behavior.

This research is in line with research conducted by Manalu et al. (2023), Marini and Wati (2021) and Artini (2019); the results of their research state that management participation has a positive and significant effect on employee performance.

## CONCLUSION

1. Implementing sustainability accounting positively and significantly affects employee performance at the Bina Sejahtera Badung Employee Cooperative. It shows that if sustainability accounting is implemented, it can improve employee performance at the Bina Sejahtera Badung Employee Cooperative.
2. Management participation positively and significantly affects employee performance at the Bina Sejahtera Badung Employee Cooperative. It shows that increased management participation can improve employee performance at the Bina Sejahtera Badung Employee Cooperative.

### Suggestion.

1. For the management of the Bina Sejahtera Badung Employee Cooperative, the results of this research can be used as a basis for improving employee performance. It can be done by optimizing the implementation of sustainable accounting, which is done by creating a work atmosphere that is in harmony and balanced with nature, which the accounting system must consider. Environmental factors so that the existing system has a good balance between sustainable accounting and the social environment.
2. For the management of the Bina Sejahtera Badung Employee Cooperative, the results of this research can be used as a basis for improving employee performance. It can be done by optimizing management participation, which is done by maintaining correct program parts in the system and constantly evaluating and maintaining the correct system. It has been running well, and the system needs to be repaired.
3. For future researchers, the results of this research can be used as a source for literature review to replicate similar research by increasing the number of samples and developing research models either by adding work environment variables or modifying the relationships between variables so that the results obtained can describe the actual situation.

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