

THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY AND ENVIRONMENTAL MANAGEMENT ACCOUNTING ON THE SUSTAINABILITY PERFORMANCE OF THE PATRA BALI RESORT & VILLAS

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Ketut Yoga Widiyasa ARIENATA¹, Komang Adi Kurniawan SAPUTRA², I. B. Made Putra MANUABA³

^{1,2,3}Warmadewa University, Indonesia
Corresponding author: Ketut Yoga Widiyasa Arienata
E-mail: yogaarienata05@gmail.com

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Abstract:
This research examines and analyzes the impact of Corporate Social Responsibility and Environmental Management Accounting on Sustainability Performance. Conducted by The Patra Bali Resort & Villas, the study includes 79 respondents selected through saturation sampling. All data obtained from the questionnaire distribution are deemed suitable and further analyzed using multiple linear regression and hypothesis testing (t-test and F-test). The results indicate that (1) Corporate Social Responsibility significantly and positively influences Sustainability Performance at The Patra Bali Resort & Villas. This suggests that increased Corporate Social Responsibility improves Sustainability Performance at The Patra Bali Resort & Villas. (2) Environmental Management Accounting significantly and positively affects Sustainability Performance at The Patra Bali Resort & Villas. This implies that better or increased Environmental Management Accounting results in improved Sustainability Performance at The Patra Bali Resort & Villas.



Keywords: Corporate Social Responsibility, Environmental Management Accounting, and Sustainability Performance.

INTRODUCTION

In the context of hotel sustainability performance, the instructions from the Government of the Republic of Indonesia regarding tourism have directed the management of sustainable tourism towards the use of the international standards set by the Global Sustainable Tourism Council (GSTC) to measure hotel performance in addressing sustainable tourism issues (Rubio-Mozos et al., 2020). Sustainable tourism, particularly in the areas of destinations and accommodations, is measured based on the four pillars of GSTC, helping managers focus on sustainability issues and evaluate impacts on the sustainability of the tourism industry, socio-economic, cultural, and environmental aspects (Jayawarsa et al., 2021).

The phenomenon in this research is that in terms of sustainability performance, research in developing countries still needs to be improved (Bubicz et al., 2021). Studies on sustainable hotel performance have mainly been conducted in developed countries. Furthermore, previous research has yet to consider indicators of sustainable performance measurement based on sustainable tourism, namely the Global Sustainable Tourism Council (GSTC) (Saputra et al., 2023b). The GSTC guides destinations, businesses, and relevant parties in efforts to achieve more sustainable tourism (Putri & Saputra, 2021). In the context of hotel sustainability performance, the instructions from the Government of the Republic of Indonesia on tourism have directed the management of sustainable tourism towards the use of GSTC international standards to measure environmental management accounting performance, particularly in addressing sustainable tourism in destinations and accommodations (Saputra et al., 2023a). Sustainable performance measurement is based on the four pillars of GSTC, which can help managers focus on sustainability issues and evaluate impacts on the

sustainability of the tourism industry, socio-economic, cultural, and environmental aspects (Kabir et al., 2020).

Environmental management accounting is one subsystem of environmental accounting that addresses several issues regarding quantifying a company's business impacts into monetary units (Saputra, 2023). Environmental management accounting can also be a benchmark for environmental performance (Buxel et al., 2015). Environmental Management Accounting is defined as managing environmental performance and its implementation by company management by developing and applying environmental accounting systems and practices (Manurung et al., 2022). Environmental management accounting positively influences sustainability performance, meaning Indonesia has become a pioneer in transitioning to sustainable business by trying to become a successful company (Gunarathne & Alahakoon, 2016).

The development of hotels in Bali is relatively rapid, as evidenced by the significant number of domestic and foreign investors competing to build star-rated hotels in Bali to accommodate the increasing number of tourists yearly (Saputra, Manurung et al., 2021). This development needs to consider several vital aspects supporting the creation of a hotel with its attractiveness to attract tourists. One of them is a strategic location, which is a primary factor in development to have good prospects for the hotel in the future (Werastuti et al., 2018).

The Patra Bali Resort & Villas Hotel is a company located within the community and must carry out CSR programs in its surrounding environment. The hotel must also conduct environmental management accounting as it can quantify its business impacts into several monetary units and be used as a benchmark for its environmental performance (Kim, 2022). Therefore, the hotel strives to establish positive and harmonious interactions with the community and the ecosystem environment around it, both in terms of economic growth and the surrounding residents' social and environmental conditions (Tran et al., 2022).

Some CSR activities of The Patra Bali Resort & Villas Hotel in 2019 include environmental programs such as providing clean water supplies to Pura Dalem Celuk Waru, Banjar Segara, and the Southern Fishermen's Beach of the hotel. Then, electricity supplies for activities in Banjar Segara Kuta will be provided. Community empowerment programs include partnering with Jero Mangku from Banjar Segara to provide facilities for ceremonies at The Patra Bali Resort & Villas. In early November 2020, The Patra Bali Resort & Villas Hotel conducted continued coral reef maintenance in Teluk Pemuteran, Buleleng. Also, coaching and training in making incense "Healthy Natural Sacred Balinese Culture" in Banjar Suka Duka Dukuh Kembang, Badung Regency, which entered its second year and will be held in early November 2020.

METHODS

This research was conducted in the area of The Patra Bali Resort and Villas Hotel, precisely located at Jl. Ir. H. Juanda South Kuta Beach, Tuban, Kuta, Badung. The population used in this research consists of 157 employees of The Patra Bali Resort and Villas Hotel (Source: The Patra Bali Resort and Villas). The method used to determine the sample in this research is the Saturated Sampling method. The sample used in this research is 157 employees of The Patra Bali Resort and Villas Hotel. The data type in this study is quantitative. According to its sources, the data used in this study are primary and secondary. The data analysis technique used to solve problems in this research is multiple linear regression analysis.

RESULT AND DISCUSSION

The result of the normality test indicates that the Asymp. Sig (2-tailed) value is 0.200. This result suggests that the regression equation model is usually distributed because of the Asymp. Sig (2-tailed) value of 0.200 is greater than the significance level used, which is 5% (0.05). The result of the multicollinearity test shows no independent variables with a tolerance value less than 0.10 and no independent variables with a VIF value greater than 10. The heteroskedasticity test results indicate that the significance value for all independent variables is more significant than 0.05, explaining that the data used in the regression equation is free from heteroskedasticity phenomena.

Table 1. Result of Multiple Linear Regression Analysis

Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
(Constant)	0.468	0.363	-	1.292	0.200
Corporate Social Responsibility	0.359	0.089	0.381	4.031	0.000
Environmental Management Accounting	0.521	0.107	0.459	4.851	0.000
R					0,752
R Square					0,566
Adjusted R Square					0,554
F Statistic					49,459
Signifikansi Uji F					0,000

Source: Data Processed 2023

From the results of multiple linear regression analysis in Table 1 above, the regression equation can be formulated as follows: $Y = 0.468 + 0.381X_1 + 0.459X_2 + \epsilon$

The coefficient value of Corporate Social Responsibility (X1) at 0.381 indicates a positive relationship between Corporate Social Responsibility and Sustainability Performance at The Patra Bali Resort & Villas, implying that Corporate Social Responsibility is directly proportional to Sustainability Performance at The Patra Bali Resort & Villas. This suggests that an improvement or positive action in Corporate Social Responsibility will increase Sustainability Performance at The Patra Bali Resort & Villas and vice versa (Di Salvo et al., 2017).

The coefficient value of Environmental Management Accounting (X2) at 0.459 also indicates a positive relationship between Environmental Management Accounting and Sustainability Performance at The Patra Bali Resort & Villas. Environmental Management Accounting is directly proportional to Sustainability Performance at The Patra Bali Resort & Villas. Consequently, an enhancement or positive development in Environmental Management Accounting will increase Sustainability Performance at The Patra Bali Resort & Villas and vice versa (Saputra, Atmadja, et al., 2021).

The coefficient of determination tests the contribution of Corporate Social Responsibility and Environmental Management Accounting towards Sustainability Performance at The Patra Bali Resort & Villas.

Corporate Social Responsibility on Sustainability Performance at the Patra Bali Resort & Villas. Based on stakeholder theory, internal and external pressures require companies to report on Corporate Social Responsibility (CSR). CSR is a subset of corporate responsibility, meaning whether

mandated or not. Whether there are regulations regarding CSR implementation, companies will still engage in CSR activities for the local community. The existence of companies has the potential to impact the community environment significantly, either positively or negatively. Therefore, companies need to prevent adverse impacts as they can trigger conflicts with the community, which can subsequently disrupt company operations and community activities (Kiesnere & Baumgartner, 2019).

Based on the test results, the significance value of the t-test is 0.000, which is less than the alpha value of 0.05, with a regression value of 0.381. This indicates that the independent variable, Corporate Social Responsibility, significantly influences Sustainability Performance at The Patra Bali Resort & Villas. The first hypothesis (H1), stating that Corporate Social Responsibility significantly affects Sustainability Performance at The Patra Bali Resort & Villas, is accepted. This explains that increased Corporate Social Responsibility can enhance Sustainability Performance at The Patra Bali Resort & Villas. Conversely, decreased Corporate Social Responsibility will lead to decreased Sustainability Performance at The Patra Bali Resort & Villas. This is supported by previous research conducted by Kiesnere and Baumgartner (2019), Kim (2022), and Yasir et al. (2021), stating that Corporate Social Responsibility positively influences Sustainability Performance.

Environmental Management Accounting on Sustainability Performance at the Patra Bali Resort & Villas. According to legitimacy theory, companies aiming to gain customer trust must have internal and external environmental-based control systems. The internal control system referred to is Environmental Management Accounting. Environmental management accounting can also be used as a benchmark in environmental performance. Environmental Management Accounting is managing environmental performance and implementation by company management by developing and applying environmental accounting systems and practices (Katou et al., 2023; Kristoffersen et al., 2021; Tóth et al., 2021).

Based on the test results, the significance value of the t-test is 0.000, which is less than the alpha value of 0.05, with a regression value of 0.459. This indicates that the independent variable, Environmental Management Accounting, significantly influences Sustainability Performance at The Patra Bali Resort & Villas. The second hypothesis (H2), stating that Environmental Management Accounting significantly affects Sustainability Performance at The Patra Bali Resort & Villas, is accepted. This explains that if Environmental Management Accounting is good or improved, it can enhance Sustainability Performance at The Patra Bali Resort & Villas. Conversely, decreased Environmental Management Accounting will lead to decreased Sustainability Performance at The Patra Bali Resort & Villas. This result is supported by previous research by Saputra et al. (2023), stating that Environmental Management Accounting positively influences Sustainability Performance (Cantele & Zardini, 2018).

CONCLUSION

1. Corporate Social Responsibility significantly influences Sustainability Performance at The Patra Bali Resort & Villas. This indicates that the higher the level of Corporate Social Responsibility, the higher the Sustainability Performance at The Patra Bali Resort & Villas.
2. Environmental Management Accounting significantly influences Sustainability Performance at The Patra Bali Resort & Villas. This suggests that the better or improved environmental management accounting is, the higher the sustainability performance at The Patra Bali Resort & Villas.

Recommendations.

1. To enhance Sustainability Performance at The Patra Bali Resort & Villas, it is advisable for the company to Improve the implementation of CSR towards the community, such as environmental protection campaigns, recycling programs, and health and sanitation programs. This will enhance the company's image, create a good social environment, and increase knowledge about the surrounding community. Include additional information about other input materials when recording and disclosing environmental activities.
2. Future research should consider increasing the sample size and expanding the geographical area of the study, focusing on more than just the Badung region and other districts.
3. This study still has other independent variables that affect the variance in Sustainability Performance at The Patra Bali Resort & Villas. Future research is expected to develop other variables, such as Green Accounting.

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