



Contemporary Accounting Research

A Collection Of Accounting
Research Reports

Editor :
Lindianasari; Susi Sarumpaet

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Chapter 3

The Influence of Environmental Investment, The Type of Industry, and Government Ownership Towards Environmental Performance

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ABSTRACT

This research aims to examine environmental investment, the type of industry, and government ownership towards environmental performance. The method used to measure environmental investment is calculated by comparing the total of environmental assets owned by the company with the whole total assets. The type of industry is measured by using dummy variables which are classified into two types of industries, namely high-profile industry and low-profile industry. While, the ownership structure is measured by using the amount of government ownership which can be seen by comparing the total shares of government ownership with the total outstanding shares and environmental performance is measured by ISO 14001 international environmental certification. The research sample was selected by using purposive sampling and there have been selected 350 environmentally sensitive companies listed on the Indonesia Stock Exchange during 2013-2017.

The results of hypothesis testing with logistic regression analysis using Eviews 10 application show that environmental investment, the type