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Advancing Corporate Sustainability: The Role of Accounting Information System, Internal Control and Environmental Costs at PT Indokencana Sateriajaya

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ABSTRACT

This study aims to examine the effects of Accounting Information System (AIS), internal control, and environmental costs on corporate sustainability at PT Indokencana Sateriajaya. This quantitative study collected primary data through questionnaires from 68 employees selected purposively from a population of 413. Several procedures were applied to analyze the data, including validity and reliability assessment, descriptive analysis, classical assumption testing, multiple linear regression, and hypothesis testing. The findings indicate that Accounting Information System and environmental costs have a significant effect on corporate sustainability, while internal control does not have a significant individual effect. Simultaneously, AIS, internal control, and environmental costs significantly influence corporate sustainability, as indicated by an F-value of 22.193. The Adjusted R Square of 48.7% shows that the three independent variables explain 48.7% of the variation in corporate sustainability, while the remaining 51.3% is explained by other factors outside the research model. These findings support sustainable business practices.

Keywords: Accounting Information System, Business Sustainability, Corporate Sustainability, Environmental Costs, Internal Control.

INTRODUCTION

Increasing business competition requires companies to pursue not only profit but also on long-term sustainability. Corporate sustainability means maintaining company performance by considering economic, social, and environmental aspects (Pazienza et al., 2022). Therefore, companies must consistently implement sustainable practices to strengthen competitiveness, build stakeholder trust, and adapt to change in the business environment.

The smart business concept is also important in supporting corporate sustainability. Smart business involves the use of information technology, good governance, and responsible resource management to improve efficiency and create long-term value (Bican & Brem, 2020). This means that sustainable business performance depends not only on financial results, but also on how well companies manage information and resources.

One factor that contributes corporate sustainability is the Accounting Information System. AIS provides accurate, relevant and timely financial and non-financial information for decision-making and company performance. It can also help companies

connect financial information with environmental, social, and governance aspects, particularly as sustainability reporting becomes more important (Apsari, 2026). Huy & Phuc (2025) found that AIS supports sustainable business innovation, while Kadek (2023) that its implementation has not shown optimal contribution to the company's sustainability. This may indicate that AIS has not been fully used to support company's sustainability goals.

Corporate sustainability is also influenced by internal control, which functions to protect assets, increase operational effectiveness and ensure compliance with regulations. Guan et al (2023) found that internal control has an important role in supporting corporate social responsibility which supports corporate sustainability. However, Harasheh & Provasi (2023) stated that the effectiveness of internal control in supporting sustainability remains inconsistent, depending on the implementation within each company.

Corporate sustainability can also be influenced by environmental costs. Environmental costs include expenditures on waste management, emission reduction and efficiency resource use. Proper management of environmental costs demonstrates a company's commitment to sustainable business practices. Pertiwi & Januarti (2025) found that environmental costs can increase the company value by strengthening stakeholder trust and reducing environmental risks. Meanwhile, Pebrina & Dewi (2025) found that the relationship between environmental costs and company sustainability has not been empirically proven. This suggests that the role of environmental costs in supporting corporate sustainability remains unclear.

PT Indokencana Sateriajaya was selected as the research object because its plastic manufacturing activities involve financial transactions, operational processes, and environmental impacts that require reliable information, effective internal control, and proper environmental cost management. Therefore, accounting information systems, internal control, and environmental costs are relevant factors to examine in relation to corporate sustainability. Previous studies have examined these factors in relation to organizational performance and sustainability, but research that examines accounting information systems, internal control, and environmental costs simultaneously in manufacturing companies remains limited. This study addresses this gap by examining their individual and combined effects on corporate sustainability at PT Indokencana Sateriajaya.

LITERATURE REVIEW

Corporate Sustainability

According to Tugiantoro & Adhani (2025) corporate sustainability is a management strategy that not only plays a role in maintaining the well-being of organizations and society but also enhances the company's long-term competitiveness. In addition, Ellyany Sinaga et al (2024) stated that corporate sustainability is related to the implementation of practices that take environmental and social aspects into consideration. This concept is consistent with the Triple Bottom Line, which emphasizes the balance between economic, social, and environmental performance. In this study, corporate sustainability is supported by accounting information systems, internal control, and environmental costs, which can contribute to effective decision-making and responsible business practices.

According to Maria Yovita R. Pandin et al (2023) the indicators of corporate sustainability are as follows:

1. Profit, which reflects the company’s ability to maintain sustainable economic performance and achieve its business objectives.
2. People, which reflects the company’s responsibility toward employees, communities, and other stakeholders.

3. Planet, which reflects the company's efforts to minimize environmental impacts and maintain environmental sustainability.

Accounting Information System

According to Ernawaty & Nafisa (2024) an accounting information system is a framework consisting of people, procedures, and related elements that manage financial information to support planning, monitoring, and decision-making. In addition Stefanny & Wahyuni (2025) explained that AIS also plays a strategic role in supporting business performance by providing accurate, reliable, and timely financial information and reports. Therefore, an effective AIS can support corporate sustainability through relevant information for decision-making and monitoring business activities.

According to Ernawaty & Nafisa (2024) the indicators of the AIS are as follows:

1. Accounting Database, involving the systematic storage and management of accounting data.
2. Accounting application software, serving to process accounting data and produce financial information.
3. Hardware, including technological devices that facilitate the processing and storage of accounting information.
4. Operational procedures, covering established procedures for conducting accounting activities systematically
5. Humans, representing individuals responsible for operating and managing the accounting information system

Internal Control

Internal control is a set of policies and procedures implemented by management to ensure that company operations achieve their objectives, prevent errors, and protect company assets (Budiandru, 2025). Fanny & Situmorang (2025) also explained that internal control helps organizations achieve their goals efficiently while reducing operational risks that may hinder company activities. Based on the COSO framework, effective internal control supports corporate sustainability by improving operational effectiveness, managing risks, and ensuring reliable information for decision-making.

According to COSO (2023) the indicators of Internal Control are as follows:

1. Control environment
2. Risk assessment
3. Implementation of control activities
4. Information and communication
5. Monitoring

Environmental Costs

According to Anggi Adhistya et al (2025) environmental costs are costs incurred from production processes and company activities that affect environmental quality. These costs are a form of company in minimizing the negative impact caused on the environment and society (Widuta & Situmorang, 2024). Ellyany Sinaga et al (2024) further examined environmental costs in relation to company performance, highlighting their relevance to corporate sustainability. Therefore, proper management of environmental costs can support corporate sustainability by encouraging companies to control environmental impacts and fulfill their environmental responsibilities.

According to Adnyana (2019) the Environmental Cost indicators are as follows:

1. Prevention costs include expenditures for activities designed to prevent environmental problems and reduce the possibility of environmental damage resulting from company operations.
2. Detection costs refer to costs associated with identifying, measuring, and evaluating environmental impacts arising from the company's activities.
3. Internal failure costs arise when environmental problems are found within the company and require treatment or corrective measures before they affect the external environment.
4. External failure costs are related to costs incurred when environmental impacts have occurred outside the company and require remediation or other corrective actions.

Accurate decision-making through Accounting Information Systems, operational risk mitigation via internal control, and effective environmental cost management are essential for addressing corporate environmental impacts. Collectively, these factors serve as key determinants in attaining long-term corporate sustainability for PT Indokencana Sateriajaya. The study is based on the following hypotheses:

H1: Accounting Information System has a significant effect on corporate sustainability at PT Indokencana Sateriajaya.

H2: Internal Control has a significant effect on corporate sustainability at PT Indokencana Sateriajaya.

H3: Environmental Costs have a significant effect on corporate sustainability at PT Indokencana Sateriajaya.

H4: Accounting Information System, Internal Control and Environmental Costs have a significant effect on corporate sustainability at PT Indokencana Sateriajaya.

Based on the theoretical review and previous research, the research framework below illustrates the variables examined in this study

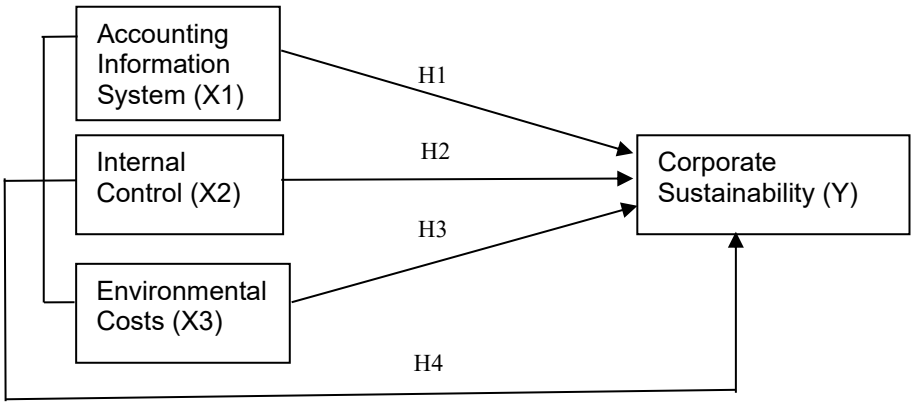

Figure 1. Framework

RESEARCH METHOD

The research was undertaken at PT Indokencana Sateriajaya, with the study location at Jl. Industri No. 71, Tanjung Morawa, North Sumatra. This research was conducted from July to September 2026. A quantitative research method was adopted, and questionnaires were administered to employees for data collection.
According to Sugiyono (2023), a population is the entire group of subjects or objects that possess specific characteristics and become the focus of a study. The population in this research consisted of employees involved in the company's operational and administrative activities. Purposive sampling was used to select respondents based on

specific criteria. The sampling criteria included employees who use the Accounting Information System (AIS) in their operational activities and have worked at PT Indokencana Sateriajaya for at least one year.

Table 1.
Sample Criteria

	Total
Employees who work at PT Indokencana Sateriajaya	413
Employees not using the AIS	(309)
Have a minimum of 1 year of employment	(36)
Number of employees selected as a sample	68

IBM SPSS Statistics 25 was used to analyze the data through validity and reliability tests, descriptive statistical analysis, classical assumption tests, multiple linear regression, and hypothesis testing using the t-test, F-test, and Adjusted R^2.

RESULTS

Validity and Reliability Test

According to Ghozali (2021) the validity test determines whether the questions in a questionnaire can properly measure the variables being studied. At the 0.05 significance level, items with calculated r-values above 0.361 are classified as valid. Validity testing confirmed that all questionnaire items for AIS (X1), Internal Control (X2), Environmental Costs (X3), and Corporate Sustainability (Y) have calculated r-values greater than 0.361. The calculated r-values for X1 range from 0.410 to 0.749, X2 range from 0.488 to 0.818, X3 range from 0.574 to 0.762, and Y range from 0.474 to 0.704. Therefore, all research instruments meet the validity requirements.

According to Ghozali (2021) the reliability test measures the consistency of the questionnaire in assessing each variable. Reliability is achieved when Cronbach's Alpha exceeds 0.60. The reliability test results show that Cronbach's Alpha values for AIS (X1), Internal Control (X2), Environmental Costs (X3), and Corporate Sustainability (Y) are 0.825, 0.858, 0.839, and 0.674, respectively. Since all values exceed 0.60, the research instruments are considered reliable.

Descriptive Statistics

Ghozali (2021) explains that descriptive statistics are used to describe the characteristics and distribution of data on each variable based on the mean value, standard deviation, minimum and maximum.

Table 2.
Descriptive Statistics (N = 68)

	1	2	3	4
	Min.	Max.	*M*	*SD*
Accounting Information System	22	48	39.16	5.360
Internal Control	25	47	39.88	5.259
Environmental Costs	19	37	31.03	3.913
Corporate Sustainability	16	30	24.06	3.109

Note. M = Mean, *SD* = Standard Deviation.
Source: Processed research data, 2026

Table 2 shows that the AIS variable ranges from 22 to 48, with a mean of 39.16 and a standard deviation of 5.360. Internal Control records values between 25 and 47, with an

average of 39.88 and a standard deviation of 5.259. Environmental Costs range from 19 to 37, while Corporate Sustainability ranges from 16 to 30, with mean values of 31.03 and 24.06 and standard deviations of 3.913 and 3.109, respectively.

Normality Test

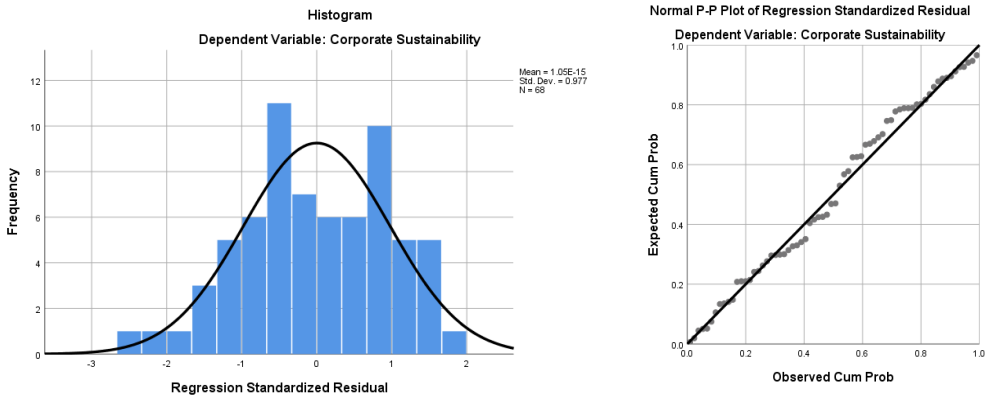

Figure 2. Histogram Graph and Plot of Normal Probability of Regression
Source: Processed research data, 2026

According to Ghozali (2021) normality testing aims to determine the distribution of regression model residuals and whether they meet the assumption of normality. As shown in Figure 2 and 3, the residuals follow a nearly symmetrical curve without a clear tendency toward either side. Therefore, the residuals can be considered normally distributed. The dots on the graph also follow a diagonal line and do not show any significant deviations. Therefore, the residuals can be considered normally distributed.

According to the One-Sample Kolmogorov-Smirnov test, the significance value was 0. 200, which is greater than 0.05. Therefore, the residuals are normally distributed.

Heteroscedasticity Test

According to Machali (2021) the heteroscedasticity test is conducted to assess whether the residual variance in a regression model remains consistent.

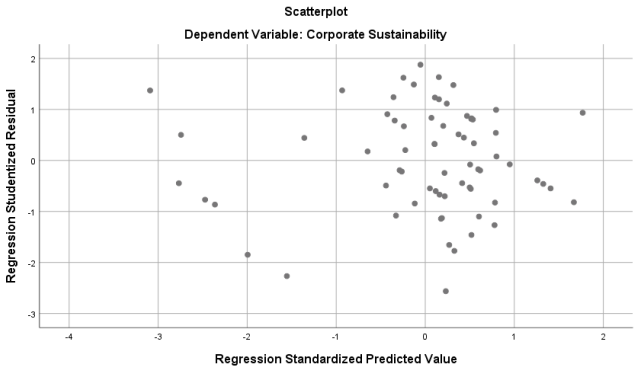

Figure 3. Scatterplot
Source: Processed research data, 2026

Figure 4 shows a random distribution of points around the zero line with no clear pattern, indicating that the regression model is free from heteroscedasticity.

Research Results

Table 3.
Multicollinearity Test, Multiple Linear Regression Analysis, t test

Variables	B	Beta	t	Sig.	Tolerance	VIF

(Constant)	4.568		1.887	0.064		
Accounting Information Systems	0.181	0.313	2.483	0.016	0.483	2.069
Internal Control	0.109	0.185	1.472	0.146	0.484	2.064
Environmental Costs	0.259	0.326	2.819	0.006	0.574	1.742

Source: Processed research data, 2026

Machali (2021) stated that multicollinearity testing is performed to identify correlations among independent variables. A regression model is considered to have no multicollinearity when the VIF is below 10 and the tolerance value exceeds 0.1.

These results show that the AIS correlation value has a tolerance of 0.483 (> 0.1) and VIF of 2,069 (< 10), internal control of tolerance of 0.484 (> 0.1) and VIF of 2,064 (< 10), and environmental costs of tolerance of 0.574 (> 0.1) and VIF of 1.742 (< 10). So that multicollinearity does not occur.

According to Machali (2021) multiple linear regression method evaluates the relationship between a dependent variable and multiple independent variables, including the individual contribution of each predictor to the dependent variable. The multiple linear regression analysis resulted in the following equation: Corporate Sustainability = 4.568 + 0.181 Accounting Information System + 0.109 Internal Control + 0.259 Environmental Costs. The constant of 4.568 indicates that Corporate Sustainability has a value of 4.568 when all independent variables are zero. The coefficients of Accounting Information System (0.181), Internal Control (0.109), and Environmental Costs (0.259) indicate positive relationships with Corporate Sustainability, meaning that increases in each independent variable are associated with increases in Corporate Sustainability.

Ghozali (2021) explains that the individual influence of each independent variable on the dependent variable is examined using the t-test. The t-test results show that the Accounting Information System (X1) has a significant effect on Corporate Sustainability (t = 2.483; p = 0.016 < 0.050). Internal Control (X2) has no significant effect on Corporate Sustainability (t = 1.472; p = 0.146 > 0.050). Meanwhile, Environmental Costs (X3) have a significant effect on Corporate Sustainability (t = 2.819; p = 0.006 < 0.050).

F-test

According to Ghozali (2021) the F-test is used to examine whether all independent variables have a simultaneous effect on the dependent variable in the regression model.

The F-test shows that the F-calculated value of 22,193 > F-table 2,750 with a significance of 0.000 < 0.050. Therefore, H4 was accepted, which means that the AIS, Internal Control, and Environmental Costs simultaneously affect the Corporate Sustainability.

Coefficient of Determination Test (Adjusted R^2)

The coefficient of determination indicates the extent to which the independent variables can explain variations in the dependent variable. A higher value indicates greater explanatory ability. Adjusted R Square is used because it considers the number of variables and the sample size (Ghozali, 2021).

Table 4.
Determination Coefficient Test (Adjusted R Square)

Variables	R	R Square	Adjusted R Square	Std. Error of the Estimate
	.714a	0.510	0.487	2.227

Source: Processed research data, 2026

The determination test produced an Adjusted R Square of 0.487, indicating that AIS, Internal Control, and Environmental Costs explain 48.7% of Company Sustainability. The remaining 51.3% is influenced by other factors outside the study.

DISCUSSION

The Influence of Accounting Information System on Company Sustainability
The partial test results indicate that the Accounting Information System significantly affects Company Sustainability, with a t-value of 2.483 > 1.997 and a significance value of 0.016 < 0.050. Thus, H1 is accepted. At PT Indokencana Sateriajaya, the implementation of AIS supports operational activities and decision-making so as to support business sustainability.

These findings are consistent with Hartawan et al (2026) who found that the use of Accounting Information System affects sustainability performance. Similarly, Huy & Phuc (2025) found that AIS can support sustainable business innovation, suggesting that their implementation can contribute to maintaining business continuity.

The Effect of Internal Control on Company Sustainability
The partial test results show that Internal Control does not significantly affect Corporate Sustainability, with a t-value of 1.472 < 1.997 and a significance value of 0.146 > 0.050. Thus, H2 is rejected indicating that Internal Control has not shown an influence on the Company's Sustainability. This condition can occur because internal control focuses more on operational supervision and procedural compliance, so it has not been integrated with the sustainability aspect.

These results are different from studies Kusuma et al (2025) that show that internal control has an effect on the sustainability of the company. The difference in results can be caused by differences in the characteristics of the research object, the application of the internal control system, and the operational conditions of each company.

The Effect of Environmental Costs on Company Sustainability
The partial test showed that Environmental Costs significantly affect Corporate Sustainability, with a t-value of 2.819 > 1.997 and a significance value of 0.006 < 0.050. Thus, H3 was accepted Environmental cost management can help reduce operational impacts on the environment and support business sustainability.
These findings are in line with research by Yusniar et al (2026) that states that environmental costs affect a company's ESG performance, so it can support the company's sustainability.

The Influence of Accounting Information System, Internal Controls, and Environmental Costs on Company Sustainability
The results of the simultaneous test showed that the AIS, Internal Control, and Environmental Costs together had an effect on the Corporate Sustainability, with an F value of 22.193 and a significance of 0.000 < 0.050. Thus, H4 was accepted. This condition shows that the company's sustainability can be supported through the management of accounting information, internal control, and attention to environmental aspects in an integrated manner. These results are consistent by Fitria et al (2024) showing a similar relationship between Internal Control, AIS, and business sustainability. In addition, Sinarasri & Murniningsih (2024) demonstrated that AIS and Internal Control are associated with sustainability performance.

CONCLUSION

The research findings at PT Indokencana Sateriajaya show that Accounting Information System and Environmental Costs affect Corporate Sustainability, while Internal Control has not shown an effect partially. Accounting Information System help provide information to support the company's activities and decision-making, while Environmental Costs support the management of environmental impacts arising from operational activities. Although Internal Control does not individually show an effect, the three variables simultaneously affect Corporate Sustainability. This indicates that

integrated management of information, internal control, and environmental aspects can support the continuity of business activities at PT Indokencana Sateriajaya.

RECOMMENDATION

The findings suggest that companies are advised to increase the use of Accounting Information System and Environmental Cost management in supporting the company's sustainability. Internal Control also needs to be strengthened so that it is more integrated with the sustainability aspect. For future researchers, it is recommended to increase the number of samples, expand the research object, and consider other variables that can affect the Corporate Sustainability.

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