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The Influence of Internal Control, Green Budgeting, and Employee Participation on Environmental Accountability in Green Property Companies in Indonesia

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ABSTRACT

This study investigates the influence of internal control, green budgeting, and employee participation on environmental accountability in green property companies in Indonesia. Employing a quantitative research design, data were collected from 140 respondents using a 1–5 Likert scale questionnaire. The data were analyzed using Structural Equation Modeling with Partial Least Squares (SEM-PLS 3). The results show that internal control has a significant positive effect on environmental accountability, demonstrating the role of strong monitoring and evaluation systems in enhancing compliance with sustainability practices. Green budgeting also exhibits a positive and significant impact, highlighting the importance of allocating financial resources toward environmentally friendly initiatives. Furthermore, employee participation significantly strengthens environmental accountability, reflecting the need for inclusive involvement in organizational decision-making related to sustainability. Overall, the findings emphasize that integrating robust governance mechanisms, environmentally oriented budgeting, and employee engagement can substantially improve environmental accountability in Indonesia's green property sector. These results provide both theoretical contributions to sustainability research and practical recommendations for policymakers and business leaders seeking to align corporate practices with global environmental standards.

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1. INTRODUCTION

In recent years, sustainability has emerged as a central theme in the property sector, particularly with the growing demand for environmentally friendly practices in business operations. Green property companies in Indonesia are increasingly under pressure to not only pursue financial profitability but also to demonstrate strong accountability for their environmental impact

[1]. Environmental accountability refers to the commitment of organizations to disclose, evaluate, and manage the environmental consequences of their activities in a transparent and responsible manner. It is closely linked with the broader global agenda of sustainable development and the demand for corporate practices that reduce ecological footprints while maintaining competitiveness [2], [3].

One of the critical factors that can strengthen environmental accountability is the implementation of internal control systems. Internal control mechanisms provide a framework to monitor activities, detect irregularities, and ensure compliance with environmental regulations and organizational policies [4], [5]. Effective internal control is not only essential for financial integrity but also for ensuring that environmental initiatives are systematically implemented and reported. In the context of green property companies, internal control acts as a safeguard to ensure that sustainability objectives are aligned with corporate governance practices [6].

Another important driver is green budgeting, which integrates environmental considerations into the budgeting and financial planning process. By allocating financial resources specifically for green initiatives, companies can systematically plan and monitor expenditures that contribute to sustainable outcomes [7]. Green budgeting helps to ensure that sustainability is not treated as an optional activity but as an integral part of organizational planning and resource management. For property companies, this may include investment in energy-efficient designs, waste reduction programs, and sustainable construction practices [8], [9].

Furthermore, employee participation plays a pivotal role in shaping environmental accountability. Employees are key actors in implementing sustainability initiatives on the ground, and their active involvement can foster a sense of ownership and responsibility toward achieving environmental goals [10]. When employees are encouraged to participate in decision-making and operational processes related to sustainability, they are more likely to contribute innovative ideas and exhibit commitment to environmental practices. Employee participation also enhances organizational culture, reinforcing the shared value of sustainability across different levels of the company [11].

Despite the growing importance of environmental accountability, there is still limited empirical research in Indonesia that integrates the roles of internal control, green budgeting, and employee participation in green property companies. Most previous studies have tended to focus on environmental reporting or sustainability disclosure in general industries, without specifically analyzing the unique context of the green property sector. Therefore, this study seeks to fill this research gap by investigating how internal control, green budgeting, and employee participation influence environmental accountability in green property companies in Indonesia.

The objectives of this study are threefold: (1) to examine the effect of internal control on environmental accountability, (2) to analyze the role of green budgeting in enhancing environmental accountability, and (3) to assess the contribution of employee participation to environmental accountability.

2. LITERATURE REVIEW

2.1 Environmental Accountability

Environmental accountability refers to the responsibility of organizations to measure, report, and minimize the environmental impacts of their operations. It extends beyond compliance with environmental regulations and emphasizes transparency, sustainability, and corporate social responsibility. According to [12], environmental accountability requires companies to integrate ecological considerations into their strategic decision-making and to disclose their

environmental performance to stakeholders. In the context of green property companies, environmental accountability includes commitments to sustainable building practices, energy efficiency, waste management, and reducing greenhouse gas emissions. Prior studies [13] have shown that higher levels of accountability enhance stakeholder trust and improve corporate image, making environmental responsibility not only a moral obligation but also a strategic advantage.

2.2 *Internal Control and Environmental Accountability*

Internal control is a system of procedures and mechanisms designed to safeguard assets, ensure compliance with policies, and achieve organizational objectives efficiently [14]. While traditionally linked to financial reporting, internal control has expanded to encompass non-financial areas, including environmental management. Effective internal control provides assurance that environmental policies are implemented consistently and that performance data are reliable. Previous studies, such as [15], [16], found that companies with strong internal controls were better able to implement sustainability practices and report environmental performance accurately. For green property companies, internal control serves as a foundation to prevent negligence in implementing environmentally friendly practices and to ensure that sustainability objectives are systematically achieved.

2.3 *Green Budgeting and Environmental Accountability*

Green budgeting integrates environmental considerations into financial planning and expenditure management. It ensures that budget allocations are directed toward activities that support sustainable outcomes, such as renewable energy adoption, eco-friendly materials, and green construction technologies. According to [17], green budgeting promotes transparency by linking public or corporate expenditures with environmental goals, thereby strengthening accountability. In the corporate context, green budgeting is critical to embedding sustainability into strategic resource allocation. Empirical evidence from [18] indicates that organizations that adopt green budgeting practices demonstrate greater consistency in implementing sustainability projects and are more transparent in disclosing environmental performance. Thus, green budgeting can be seen as both a financial and strategic tool that enhances environmental accountability.

2.4 *Employee Participation and Environmental Accountability*

Employee participation refers to the involvement of employees in decision-making processes, policy implementation, and sustainability initiatives. It enhances motivation, creativity, and shared responsibility within organizations. [19] argued that participative decision-making fosters commitment and improves organizational outcomes. In sustainability contexts, employee participation

ensures that green practices are not only top-down directives but also embedded in daily operations. Studies by [20] found that organizations with higher levels of employee involvement in environmental programs reported stronger accountability and more effective implementation of green policies. For green property companies, employee participation may include contributing ideas for sustainable construction, supporting waste reduction, or ensuring compliance with environmental standards at the operational level.

2.5 Previous Studies and Research Gap

Previous research has explored various determinants of environmental accountability, including corporate governance, environmental regulations, and sustainability reporting. For example, [21] highlighted the role of governance mechanisms in shaping environmental disclosure practices, while [22] emphasized the influence of regulatory frameworks. However, relatively few studies have examined the combined effects of internal control, green budgeting, and employee participation in the specific context of green property companies in Indonesia. This research fills the gap by analyzing how these three factors interact to strengthen environmental accountability, using empirical evidence collected through quantitative analysis.

2.6 Conceptual Framework and Hypotheses Development

Based on the literature, this study proposes a conceptual framework linking internal control, green budgeting, and employee participation to environmental accountability. Internal control provides the structural and procedural basis for accountability; green budgeting ensures that adequate resources are allocated to sustainability efforts; and employee participation ensures that initiatives are effectively implemented. Accordingly, the study formulates the following hypotheses:

H1: Internal control has a positive and significant effect on environmental accountability.

H2: Green budgeting has a positive and significant effect on environmental accountability.

H3: Employee participation has a positive and significant effect on environmental accountability.

3. METHODS

3.1 Research Design

This study employs a quantitative research design to examine the influence of internal control, green budgeting, and employee participation on environmental accountability in green property companies in Indonesia. A survey method was used to collect primary data, and the analysis was conducted using Structural Equation Modeling–Partial Least Squares (SEM-PLS 3). This method was chosen because it is suitable for analyzing complex relationships between latent variables and is robust with relatively small to medium sample sizes.

3.2 Population and Sample

The population of this research consists of employees and managers working in green property companies in Indonesia that have implemented sustainability practices. The sampling technique used is purposive sampling, with the following criteria: (1) respondents are directly involved in financial management, sustainability planning, or

operational implementation of green property projects, and (2) respondents have sufficient knowledge about the company's internal control, budgeting, and environmental programs. A total of 140 valid samples were collected and used for analysis.

3.3 Data Collection Method

Data were collected through a structured questionnaire distributed both online and offline. The questionnaire was designed to measure four latent variables: internal control, green budgeting, employee participation, and environmental accountability. Each variable was measured using several indicators adapted from previous studies and adjusted to the research context. Responses were recorded using a five-point Likert scale ranging from 1 ("strongly disagree") to 5 ("strongly agree").

The research variables in this study include Internal Control (X1), Green Budgeting (X2), Employee Participation (X3), and Environmental Accountability (Y). Internal control is measured through indicators such as the control environment, risk assessment, control activities, information and communication, and monitoring. Green budgeting is assessed by indicators including budget planning for green initiatives, allocation of resources, monitoring of green expenditures, and alignment of the budget with sustainability goals. Employee participation is evaluated through involvement in decision-making, contribution of ideas for sustainability, participation in environmental programs, and responsibility in implementation. Finally, environmental accountability is measured using indicators such as transparency in environmental reporting, compliance with environmental standards, commitment to sustainability goals, and stakeholder engagement.

3.4 Data Analysis Technique

The collected data were analyzed using SEM-PLS 3 software in two stages. The first stage, the Measurement Model (Outer Model), was conducted to evaluate the validity and reliability of the indicators through convergent validity, discriminant validity, and composite reliability tests. The second stage, the Structural Model (Inner Model), was performed to test the hypothesized relationships between variables by examining path coefficients, t-statistics, and p-values, with hypotheses considered supported if the t-statistic exceeds 1.96 and the p-value is less than 0.05 at a 95% confidence level.

4. RESULTS AND DISCUSSION

4.1 Descriptive Statistics

Descriptive statistics were used to provide an overview of respondents' perceptions of internal control, green budgeting, employee participation, and environmental accountability in green property companies in Indonesia. Each construct was measured using several indicators on a five-point Likert scale (1 = strongly disagree to 5 = strongly agree). The descriptive analysis includes the mean, standard deviation, minimum, and maximum values.

Table 1. Descriptive Statistics of Research Variables (n = 140)

Variable	Min	Max	Mean	Std. Deviation	Interpretation
Internal Control (X1)	2.40	5.00	4.12	0.61	High
Green Budgeting (X2)	2.20	5.00	4.05	0.65	High
Employee Participation (X3)	2.00	5.00	3.98	0.68	High
Environmental Accountability (Y)	2.50	5.00	4.18	0.59	High

The descriptive analysis shows that respondents generally perceive the variables at a high level. Internal Control (Mean = 4.12; Std. Dev. = 0.61) indicates that companies have implemented effective internal control systems to support environmental practices,

with consistent responses across respondents. Green Budgeting (Mean = 4.05; Std. Dev. = 0.65) reflects that most respondents believe budgeting practices already integrate environmental considerations, though some variability exists. Employee Participation (Mean = 3.98) is rated positively, indicating involvement in sustainability initiatives, but slightly lower than the other two independent variables, suggesting opportunities to enhance participative practices. Finally, Environmental Accountability (Mean = 4.18) has the highest mean score, reflecting a strong commitment by green property companies to disclose and manage their environmental responsibilities effectively.

4.2 Measurement Model Assessment

The measurement model was evaluated to ensure that all constructs met the criteria of convergent validity, composite reliability, and discriminant validity. Convergent validity is confirmed when indicator loadings exceed 0.70, Average Variance Extracted (AVE) is above 0.50, and Composite Reliability (CR) is greater than 0.70.

Table 2. Measurement Model Assessment

Variable	Code	Loading Factor	Cronbach's Alpha	Composite Reliability	Average Variant Extracted
Internal Control	IC.1	0.889	0.912	0.945	0.851
	IC.2	0.940			
	IC.3	0.938			
Green Budgeting	GB.1	0.826	0.830	0.898	0.746
	GB.2	0.866			
	GB.3	0.897			
Employee Participation	EP.1	0.776	0.833	0.888	0.664
	EP.2	0.765			
	EP.3	0.873			
	EP.4	0.841			
Environmental Accountability	EA.1	0.865	0.873	0.913	0.725
	EA.2	0.880			
	EA.3	0.861			
	EA.4	0.796			

Source: Data Processing Results (2025)

Table 2 presents the results of the measurement model assessment for the four latent variables: internal control, green budgeting, employee participation, and environmental accountability, including factor loadings, Cronbach's Alpha, Composite Reliability (CR), and Average Variance Extracted (AVE), which are essential for confirming convergent validity and construct reliability in PLS-SEM. All indicator loadings exceed the minimum threshold of 0.70, ranging from 0.765 to 0.940, indicating that each indicator strongly reflects its respective latent construct; for example, IC.2 and IC.3, with loadings of 0.940 and 0.938, reliably measure internal control, while GB.2 and GB.3 (0.866 and 0.897) strongly represent green budgeting. Cronbach's Alpha values for all constructs are above 0.80 (Internal Control = 0.912, Green Budgeting = 0.830, Employee Participation = 0.833, Environmental Accountability = 0.873), confirming the internal consistency of the indicators, and the Composite Reliability values, ranging from 0.888 to 0.945, further demonstrate high construct reliability. Additionally, the AVE values exceed 0.50, ranging from 0.664 to 0.851, indicating that more than 66% of the variance in the indicators is explained by their respective constructs, with the highest AVE in internal control (0.851) and the lowest in employee participation (0.664), both confirming strong convergent validity.

Table 3. Discriminant Validity

	EP	EA	GB	IC
Employee Participation	0.815			
Environmental Accountability	0.719	0.851		
Green Budgeting	0.699	0.665	0.864	
Internal Control	0.607	0.619	0.731	0.822

Source: Data Processing Results (2025)

Table 3 presents the results of the discriminant validity assessment using the Fornell-Larcker criterion, which requires that the square root of the Average Variance Extracted (AVE) of each construct, represented by the diagonal values, be greater than its correlations with other constructs to ensure that each construct is distinct and measures phenomena not captured by others. The results confirm that discriminant validity is well established, as the square root of AVE for Employee Participation (0.815) is higher than its correlations with Environmental Accountability (0.719), Green Budgeting (0.699), and Internal Control (0.607). Similarly, Environmental Accountability (0.851) exceeds its correlations with Employee Participation (0.719), Green Budgeting (0.665), and Internal Control (0.619), while Green Budgeting (0.864) is higher than its correlations with Employee Participation (0.699), Environmental Accountability (0.665), and Internal Control (0.731), and Internal Control (0.822) exceeds its correlations with Employee Participation (0.607), Environmental Accountability (0.619), and Green Budgeting (0.731). These findings indicate that all constructs are conceptually and statistically distinct, and although some correlations are moderate to strong, they do not surpass the square roots of the AVE values, confirming the absence of multicollinearity and validating discriminant validity.

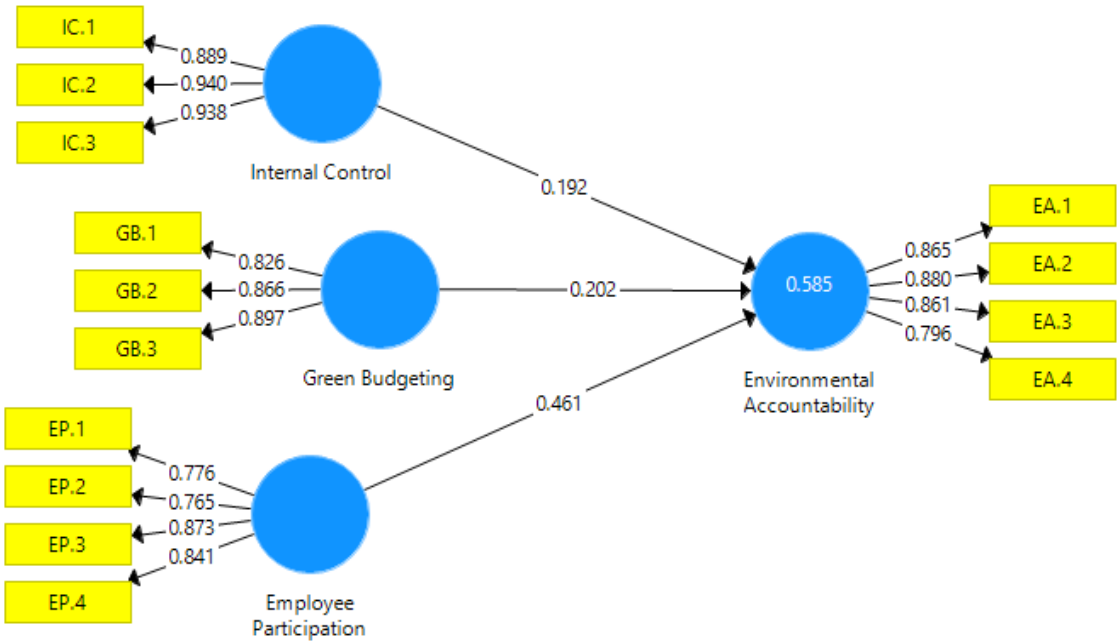

Figure 2. Model Results

Source: Data Processed by Researchers, 2025

4.3 Model Fit

Table 4. Model Fit Results Test

	Saturated Model	Estimated Model
SRMR	0.081	0.081
d_ULS	0.690	0.690
d_G	0.359	0.359
Chi-Square	251.727	251.727
NFI	0.800	0.800

Source: Process Data Analysis (2025)

Table 4 presents the model fit indices of the structural model, providing evidence of the overall suitability of the model in explaining relationships among variables. Several indices were used in PLS-SEM to evaluate model fit, including SRMR, d_ULS, d_G, Chi-Square, and NFI. The Standardized Root Mean Square Residual (SRMR) value is 0.081, below the recommended threshold of 0.10 (Hu & Bentler, 1999), indicating that the difference between the observed correlation matrix and the predicted model correlation matrix is acceptably small and suggesting a good model fit. The discrepancy measures, d_ULS (0.690) and d_G (0.359), also fall within acceptable ranges, reflecting minimal discrepancies between the empirical data and the model and demonstrating its robustness without significant misspecifications. The Chi-Square statistic is 251.727, which, although sensitive to sample size in PLS-SEM, provides additional evidence that the model reasonably approximates the observed data. Finally, the Normed Fit Index (NFI) is 0.800; while values above 0.90 are ideal in covariance-based SEM, in PLS-SEM values around 0.80 are considered acceptable (Hair et al., 2021), indicating that the proposed model has an adequate fit relative to a null model.

Table 5. Coefficient Model

	R Square	Q2
Environmental Accountability	0.585	0.574

Source: Data Processing Results (2025)

Table 5 shows the coefficient of determination (R^2) and the predictive relevance (Q^2) for the endogenous variable, Environmental Accountability. The R^2 value of 0.585 indicates that internal control, green budgeting, and employee participation collectively explain 58.5% of the variance in environmental accountability, which, based on the classification by Hair et al. (2021), is considered moderate to substantial and suggests strong explanatory power. The Q^2 value of 0.574 further confirms the model's predictive relevance, as values greater than zero indicate that the model not only explains but also accurately predicts the variability of environmental accountability, with a Q^2 value close to R^2 reflecting high consistency between explanatory and predictive power. These findings imply that integrating internal control mechanisms, green budgeting practices, and employee participation is critical in fostering environmental accountability, and the relatively high R^2 and Q^2 values validate the robustness of the proposed research framework while confirming that the independent variables meaningfully contribute to organizational accountability in environmental management.

4.4 Hypothesis Testing

1. Inner Model – Hypothesis Testing

The inner model evaluation aims to test the proposed hypotheses by analyzing the path coefficients, t-statistics, and p-values obtained through SEM-PLS. The results of hypothesis testing are presented in Table 6.

Table 6. Hypothesis Testing

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values
Employee Participation -> Environmental Accountability	0.461	0.455	0.118	3.894	0.000
Green Budgeting -> Environmental Accountability	0.302	0.313	0.100	3.022	0.001
Internal Control -> Environmental Accountability	0.292	0.292	0.111	2.727	0.003

Source: Process Data Analysis (2025)

Based on the results in Table 6, all three independent variables have a positive and significant effect on Environmental Accountability. Employee participation has a path coefficient of 0.461 with a t-statistic of 3.894 and a p-value of 0.000, indicating that active involvement of employees in decision-making and environmental initiatives strengthens accountability practices. Green budgeting shows a path coefficient of 0.302 with a t-statistic of 3.022 and a p-value of 0.001, demonstrating that effective allocation of resources toward environmentally friendly activities enhances organizational responsibility in managing environmental impacts. Internal control has a path coefficient of 0.292 with a t-statistic of 2.727 and a p-value of 0.003, confirming that robust internal control systems improve compliance, monitoring, and enforcement of environmental policies, thereby contributing positively to environmental accountability.

Discussion

The results of this study confirm that internal control, green budgeting, and employee participation each play an important role in strengthening environmental accountability in green property companies in Indonesia. The findings are consistent with the theoretical framework of stakeholder theory, which emphasizes that organizations must be accountable not only to shareholders but also to broader stakeholders, including communities and the environment [23].

First, the positive and significant influence of employee participation on environmental accountability ($\beta = 0.461$; $p < 0.05$) demonstrates that the active involvement of employees in decision-making and environmental initiatives is crucial. When employees contribute ideas and participate in sustainability programs, organizational practices become more transparent and accountable. This result supports prior studies by [24], [25], which found that employee involvement increases commitment to corporate sustainability and enhances accountability mechanisms.

Second, the findings show that green budgeting positively affects environmental accountability ($\beta = 0.302$; $p < 0.05$). This indicates that the allocation of financial resources toward eco-friendly projects ensures that environmental goals are not merely symbolic but are operationalized through concrete financial commitments. These results align with research by [26], who argue that sustainability-oriented budgeting systems are a critical tool for embedding environmental accountability into organizational strategy. Similarly, [27] emphasize that effective budgeting practices serve as a control mechanism that enhances compliance with environmental regulations.

Third, internal control also has a positive and significant effect on environmental accountability ($\beta = 0.292$; $p < 0.05$). Strong internal control mechanisms, such as monitoring, evaluation, and reporting, ensure that environmental policies are effectively implemented. This finding is consistent with research by [28], which highlight that effective internal control systems are not only fundamental for financial integrity but also for ensuring compliance with environmental and social responsibilities. In the context of green

property companies, internal control strengthens transparency, reduces the risk of environmental violations, and improves stakeholder trust.

Taken together, these findings underscore the importance of an integrated approach in fostering environmental accountability. Internal control ensures compliance and monitoring, green budgeting secures resource allocation, and employee participation drives engagement and ownership of sustainability initiatives. This holistic model reflects the synergy between governance, financial practices, and human capital in achieving long-term sustainability goals.

5. CONCLUSION

This study aimed to analyze the effects of internal control, green budgeting, and employee participation on environmental accountability in green property companies in Indonesia. Based on SEM-PLS analysis with 140 samples, all three variables were found to have a positive and significant influence on environmental accountability. Internal control strengthens accountability by ensuring compliance, transparency, and consistency in implementing environmental policies. Green budgeting provides a financial foundation for sustainability by directing organizational resources toward environmentally friendly activities and programs. Employee participation emerges as the most influential factor, as active involvement of employees fosters stronger ownership, responsibility, and accountability in environmental management. The combined effect of these three variables explains a substantial proportion of the variance in environmental accountability (R^2 = 0.585; Q^2 = 0.574), demonstrating the robustness of the model and highlighting the importance of integrating governance, financial practices, and human capital to achieve sustainability goals.

From a theoretical perspective, this research contributes to the literature on sustainability and corporate governance by providing empirical evidence of the drivers of environmental accountability in the property sector. Practically, the study offers valuable insights for managers and policymakers, suggesting that strengthening internal control systems, institutionalizing green budgeting, and promoting active employee participation are strategic priorities for enhancing environmental accountability. Implementing these practices can help green property companies align corporate operations with global sustainability standards and improve their overall environmental performance

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