ABSTRACT

This study aims to examine the causality linkage between green balanced scorecard perspectives. The variables used in this study are latent variables consisting of Learning and Growth, Internal Business, Environment, Perceived Customer, and Perceived Financial.

This study used primary data with data collection using questionnaires. The samples studied were PT Angkasa Pura I Head Office Jakarta employees located in the Accounting and Finance, Airport Planning and Environment, Airport Commercial; Branding; and Service, and Corporate Secretary unit. The sampling technique used purposive sampling and obtained 121 samples. The data analysis method used is the Structural Equation Model (SEM), which is analyzed using SmartPLS 3.3.3.

The results showed that Learning & Growth has a significant positive effect on Internal Business, Learning & Growth has a significant positive effect on the Environment, Internal Business has a significant positive effect on the Perceived Customer, Environment has a significant positive effect on Perceived Customer, and Perceived Customer has a significant positive effect on Perceived Financial.

Keywords: *Green Balanced Scorecard, causality, cause and effect, performance measurement.*