

The Influence of Green Accounting, Environmental Performance, and Environmental Cost on Corporate Profitability

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ABSTRACT

This study aims to analyze the influence of green accounting, environmental performance, and environmental cost on corporate profitability. The object of this research is mining sector companies listed on the Indonesia Stock Exchange (IDX) during the period from 2018 to 2024. The sample was selected using a purposive sampling method, resulting in a total of 122 observations from 55 companies. Hypothesis testing was carried out using multiple linear regression analysis with the assistance of STATA version 13 software. The results indicate a significant positive influence of the green accounting variable on corporate profitability, while the environmental cost variable has a significant negative effect. However, the environmental performance variable does not show a significant influence on corporate profitability.

Keywords: *Green Accounting, Environmental Performance, Environmental Cost, and Profitability*

Pengaruh *Green Accounting*, *Environmental Performance*, dan *Environmental Cost* Terhadap Tingkat Profitabilitas Perusahaan

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ABSTRAK

Penelitian ini dilakukan guna menganalisis pengaruh *green accounting*, kinerja lingkungan (*environmental performance*), dan biaya lingkungan (*environmental cost*) terhadap profitabilitas perusahaan. Objek dalam penelitian ini adalah perusahaan-perusahaan sektor pertambangan yang tercatat di Bursa Efek Indonesia (BEI) selama periode 2018 hingga 2024. Sampel dipilih menggunakan metode *purposive sampling*, dengan total 122 observasi dari 55 perusahaan. Uji hipotesis dilakukan melalui analisis regresi linier berganda dengan memanfaatkan perangkat lunak STATA versi 13. Hasilnya mengindikasikan bahwa adanya pengaruh signifikan positif dari variabel *green accounting* terhadap profitabilitas perusahaan, sedangkan variabel *environmental cost* terdapat pengaruh signifikan negatif terhadap profitabilitas perusahaan. Namun, variabel *environmental performance* tidak menunjukkan adanya pengaruh yang signifikan terhadap profitabilitas perusahaan.

Kata Kunci: *Green Accounting*, *Environmental Performance*, *Environmental Cost*, dan Profitabilitas