

PENGARUH PENERAPAN *GREEN ACCOUNTING*, *CORPORATE SOCIAL RESPONSIBILITY* DAN KINERJA LINGKUNGAN TERHADAP *SUSTAINABLE DEVELOPMENT* DENGAN PROFITABILITAS SEBAGAI VARIABEL MODERASI (Studi Pada Perusahaan Sektor Industri Dasar dan Kimia yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2023)

Oleh :

EKA TRI WULANDARI

**Mahasiswa Jurusan Akuntansi Fakultas Ekonomi, Universitas Islam Darul
'Ulum Lamongan**

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh penerapan green accounting, corporate social responsibility (CSR), dan kinerja lingkungan terhadap sustainable development, dengan profitabilitas sebagai variabel moderasi. Studi ini melihat 44 Perusahaan sektor industri dan kimia yang terdaftar di Bursa Efek Indonesia selama 4 Tahun dari tahun 2020-2023. Jumlah data yang diamati mencapai 176. Metode analisis data yang digunakan adalah Dengan menggunakan PLS SEM dengan software SmartPLS. Analisis Statistik Deskriptif untuk menguji hubungan antar variabel, dan uji yang digunakan adalah uji kelayakan model didasarkan nilai R Square dan uji hipotesis didasarkan pada koefisien jalur dan nilai signifikan. Hasil penelitian menunjukkan bahwa penerapan green accounting tidak berpengaruh terhadap sustainable development, corporate social responsibility berpengaruh terhadap sustainable development, dan kinerja lingkungan memiliki pengaruh positif signifikan terhadap sustainable development, Sedangkan profitabilitas tidak dapat memoderasi pengaruh green accounting terhadap sustainable development, profitabilitas dapat memoderasi pengaruh CSR terhadap sustainable development, dan Profitabilitas tidak dapat memoderasi pengaruh kinerja lingkungan terhadap sustainable development. Temuan ini memberikan wawasan penting bagi perusahaan dalam merumuskan strategi yang berkelanjutan dan bertanggung jawab terhadap lingkungan, serta menekankan perlunya integrasi antara praktik akuntansi hijau dan kinerja lingkungan untuk mencapai tujuan pembangunan berkelanjutan.

Kata Kunci : *green accounting*, *corporate social responsibility*, kinerja lingkungan, *sustainable development*, profitabilitas.

THE IMPLEMENTATION OF GREEN ACCOUNTING, CORPORATE SOCIAL RESPONSIBILITY AND ENVIRONMENTAL PERFORMANCE ON SUSTAINABLE DEVELOPMENT WITH PROFITABILITY AS A MODERATING VARIABLE (Study on Basic Industry and Chemical Sector Companies Listed on the Indonesia Stock Exchange in 2020-2023)

By :

EKA TRI WULANDARI

Mahasiswa Jurusan Akuntansi Fakultas Ekonomi, Universitas Islam Darul 'Ulum Lamongan

ABSTRACT

This study aims to analyze the effect of green accounting, corporate social responsibility (CSR), and environmental performance on sustainable development, with profitability as a moderating variable. This study looked at 44 industrial and chemical sector companies listed on the Indonesia Stock Exchange for 4 years from 2020-2023. The number of data observed reached 176. The data analysis method used is by using PLS SEM with SmartPLS software. Descriptive Statistical Analysis to test the relationship between variables, and the test used is the model feasibility test based on the R Square value and the hypothesis test is based on the path coefficient and significant value. The results of the study indicate that the implementation of green accounting has no effect on sustainable development, corporate social responsibility has an effect on sustainable development, and environmental performance has a significant positive effect on sustainable development, while profitability cannot moderate the effect of green accounting on sustainable development, profitability can moderate the effect of CSR on sustainable development, and Profitability cannot moderate the effect of environmental performance on sustainable development. These findings provide important insights for companies in formulating sustainable and environmentally responsible strategies, and emphasize the need for integration between green accounting practices and environmental performance to achieve sustainable development.

Keywords: green accounting, corporate social responsibility, environmental performance, sustainable development, profitability.