

**PENGARUH GREEN ACCOUNTING, KINERJA LINGKUNGAN,
DAN ESG TERHADAP PENCAPAIAN SDGS DENGAN
PROFITABILITAS SEBAGAI MODERASI**
(Studi Empiris Pada Perusahaan Sektor Energi dan Pertambangan yang Terdaftar
di BEI Periode 2019-2023)

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INTISARI

Penelitian ini memiliki tujuan guna mengetahui pengaruh *green accounting*, kinerja lingkungan, dan *Environmental, Social, and Governance* (ESG) terhadap pencapaian *Sustainable Development Goals* (SDGs) dengan profitabilitas sebagai moderasi. Penelitian ini merupakan studi empiris pada perusahaan sektor energi dan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2019-2023. Penelitian ini menggunakan metode kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan, laporan keberlanjutan, dan skor ESG. Teknik analisis data yang digunakan yaitu analisis regresi linear berganda dan *Moderated Regression Analysis* (MRA). Hasil pengujian hipotesis melalui uji t menunjukkan bahwa variabel *green accounting*, kinerja lingkungan, dan ESG berpengaruh positif dan signifikan terhadap pencapaian SDGs. Melalui uji *Moderated Regression Analysis* (MRA) secara parsial, variabel profitabilitas tidak mampu memoderasi pengaruh *green accounting*, kinerja lingkungan, dan ESG terhadap pencapaian SDGs. Hasil uji *adjusted R square* pada uji regresi linear berganda menunjukkan bahwa variabel independen mampu menjelaskan pencapaian SDGs sebesar 31%. Sementara itu, hasil uji *adjusted R square* pada uji MRA menunjukkan bahwa variabel independen dan variabel moderasi mampu menjelaskan pencapaian SDGs sebesar 29,7%.

Kata kunci: *Green Accounting, Kinerja Lingkungan, ESG, SDGs, Profitabilitas*

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THE INFLUENCE OF GREEN ACCOUNTING, ENVIRONMENTAL PERFORMANCE, AND ESG ON SDGS ACHIEVEMENT WITH PROFITABILITY AS MODERATION

(Empirical Study on Energy and Mining Sector Companies Listed on the IDX for the 2019-2023 Period)

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ABSTRACT

This study aims to determine the effect of green accounting, environmental performance, and Environmental, Social, and Governance (ESG) on the achievement of Sustainable Development Goals (SDGs) with profitability as a moderation. This study is an empirical study of energy and mining sector companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2023 period. This study uses a quantitative method with secondary data obtained from annual reports, sustainability reports, and ESG scores. The data analysis techniques used are multiple linear regression analysis and Moderated Regression Analysis (MRA). The results of hypothesis testing through the t-test show that the variables green accounting, environmental performance, and ESG have a positive and significant effect on the achievement of SDGs. Through the partial Moderated Regression Analysis (MRA) test, the profitability variable is unable to moderate the effect of green accounting, environmental performance, and ESG on the achievement of SDGs. The results of the adjusted R square test in the multiple linear regression test show that the independent variables are able to explain the achievement of SDGs by 31%. Meanwhile, the results of the adjusted R square test in the MRA test show that the independent variables and moderating variables are able to explain the achievement of SDGs by 29.7%.

Keywords: *Green Accounting, Environmental Performance, ESG, SDGs, Profitability.*

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