

PERAN UKURAN PERUSAHAAN DALAM PENGARUH PRAKTIK KEBERLANJUTAN TERHADAP KINERJA KEUANGAN

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INTISARI

Isu keberlanjutan mendorong perusahaan manufaktur untuk tidak hanya fokus pada profitabilitas tetapi juga tanggung jawab terhadap lingkungan. Praktik *green accounting*, ISO 14001, dan *green technology innovation* menjadi strategi dalam mengelola dampak lingkungan. Dengan menggunakan analisis regresi, penelitian ini menganalisis data sekunder 55 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2019-2023. Data kuantitatif yang telah dikumpulkan diolah dan dianalisis menggunakan perangkat lunak *Statistical Package for the Social Sciences* (SPSS). Model analisis regresi linier berganda dan Moderated Regression Analysis (MRA) digunakan untuk meneliti hubungan antara variabel independen (*green accounting*, ISO 14001, dan *green technology innovation*) dan variabel dependen (Kinerja keuangan), serta peran variabel moderasi (ukuran perusahaan). Hasil penelitian menunjukkan bahwa *green accounting* dan ISO 14001 berpengaruh terhadap kinerja keuangan. *Green technology innovation* tidak berpengaruh terhadap kinerja keuangan. Ukuran perusahaan memoderasi hubungan antara *green accounting* dan ISO 14001 terhadap kinerja keuangan, namun tidak memoderasi pengaruh *green technology innovation*.

Kata kunci : *Green Accounting, Green Technology Innovation, ISO 14001, Kinerja Keuangan, Ukuran Perusahaan*

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The Role Of Firm Size in The Influence Of Sustainability Practices On Financial Performance

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ABSTRACT

Sustainability issues have urged manufacturing companies to shift their focus beyond profitability toward greater environmental responsibility. Practices such as green accounting, ISO 14001 certification, and green technology innovation have emerged as strategies for managing environmental impacts. This study employs regression analysis on secondary data from 55 manufacturing firms listed on the Indonesia Stock Exchange (IDX) between 2019 and 2023. The data were analyzed using the Statistical Package for the Social Sciences (SPSS) software, applying multiple linear regression and Moderated Regression Analysis (MRA) to examine the influence of green accounting, ISO 14001, and green technology innovation on financial performance, with firm size as a moderating variable. The findings reveal that both green accounting and ISO 14001 significantly influence financial performance, while green technology innovation does not. Furthermore, firm size moderates the relationship between green accounting and ISO 14001 with financial performance but does not moderate the relationship between green technology innovation and financial performance.

Keywords: *Green Accounting, Green Technology Innovation, ISO 14001, Financial Performance, Firm Size*

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