

PENGARUH *GREEN ACCOUNTING*, *CORPORATE SOCIAL RESPONSIBILITY*, *GOOD CORPORATE GOVERNANCE* TERHADAP PROFITABILITAS

(Studi Empiris Pada Perusahaan Pertambangan Yang Terdaftar Di BEI Tahun 2019-2024)

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INTISARI

Penelitian ini bertujuan untuk mengkaji pengaruh *green accounting*, *Corporate Social Responsibility (CSR)*, dan *Good Corporate Governance (GCG)* terhadap profitabilitas perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2019-2024. Fenomena kerusakan lingkungan akibat aktivitas pertambangan menjadi latar belakang penting penelitian ini, di mana penerapan *green accounting*, CSR, dan GCG diharapkan dapat meningkatkan kinerja keuangan dengan tetap memperhatikan pemberdayaan lingkungan dan sosial. Penelitian ini merupakan penelitian kuantitatif dengan teknik pengumpulan data sekunder dari laporan tahunan, laporan keuangan, laporan keberlanjutan, serta hasil penilaian peringkat PROPER tahun 2019-2024. Populasi adalah seluruh perusahaan pertambangan yang terdaftar di BEI periode 2019-2024 sebanyak 71 perusahaan, teknik penetapan sampel dengan *purposive sampling*, dan menggunakan SPSS 26. Teknik analisis data yang digunakan yaitu uji analisis regresi linear berganda, uji t, dan uji F. Hasil penelitian menunjukkan bahwa *green accounting* berpengaruh positif terhadap profitabilitas perusahaan pertambangan, sementara CSR, Dewan Komisaris Independen, dan Komite Audit tidak berpengaruh secara parsial terhadap profitabilitas. Namun, secara simultan, *green accounting*, CSR, Dewan Komisaris Independen, dan Komite Audit secara bersama-sama berpengaruh signifikan terhadap profitabilitas. Koefisien determinasi (*Adjusted R²*) sebesar 0,210 menunjukkan bahwa variabel independent berpengaruh sebesar 21% terhadap variabel dependen. Penelitian ini memberikan implikasi penting bagi manajemen perusahaan pertambangan untuk meningkatkan transparansi dan kualitas pengungkapan lingkungan serta tata kelola perusahaan demi meningkatkan kinerja keuangan secara berkelanjutan.

Kata Kunci: *Green Accounting*, *Corporate Social Responsibility*, *Good Corporate Governance*, Dewan Komisaris Independen, Komite Audit, Profitabilitas

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THE EFFECT OF GREEN ACCOUNTING, CORPORATE SOCIAL RESPONSIBILITY, AND GOOD CORPORATE GOVERNANCE ON PROFITABILITY

(Empirical Study On Mining Companies Listed On The IDX From 2019-2024)

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ABSTRACT

This study aims to examine the effect of green accounting, Corporate Social Responsibility (CSR), and Good Corporate Governance (GCG) on the profitability of mining companies listed on the Indonesia Stock Exchange (IDX) for the period 2019-2024. The phenomenon of environmental damage caused by mining activities serves as an important backdrop for this study, where the implementation of green accounting, CSR, and GCG is expected to enhance financial performance while prioritizing environmental and social empowerment. This is a quantitative study utilizing secondary data collection techniques from annual reports, financial statements, sustainability reports, and the results of the PROPER ranking assessment for the years 2019-2024. The population consists of all mining companies listed on the IDX during the 2019-2024 period, totaling 71 companies. The sample was selected using purposive sampling, and SPSS 26 was used for data analysis. The data analysis techniques used were multiple linear regression analysis, t-test, and F-test. The results of the study indicate that green accounting has a positive effect on the profitability of mining companies, while CSR, Independent Board of Commissioners, and Audit Committee do not have a partial effect on profitability. However, simultaneously, green accounting, CSR, the Independent Board of Commissioners, and the Audit Committee collectively have a significant impact on profitability. The coefficient of determination (Adjusted R²) of 0.210 indicates that the independent variables account for 21% of the variation in the dependent variable. This study provides important implications for mining company management to improve transparency and the quality of environmental disclosure and corporate governance in order to enhance sustainable financial performance.

Keywords: *Green Accounting, Corporate Social Responsibility, Good Corporate Governance, Independent Board of Commissioners, Audit Committee, Profitability*

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