ABSTRACT

THE INFLUENCE OF GREEN ACCOUNTING AND MATERIAL FLOW COST ACCOUNTING ON PROFITABILITY WITH FIRM SIZE AS MODERATION VARIABLES

(Survey on Manufacturing Sector Listed on the Indonesia Stock Exchange Period 2021-2023)

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This study aims to determine (1) green accounting, material flow cost accounting, profitability, and firm size in manufacturing sector companies listed on the IDX in 2021-2023, (2) the effect of green accounting and material flow cost accounting simultaneously and partially on profitability in manufacturing sector companies listed on the IDX in 2021-2023, and (3) the effect of firm size as a moderating variable on the relationship between the influence of green accounting and material flow cost accounting on profitability listed on the IDX in the 2021-2023 period. This study focuses on manufacturing sector companies listed on the IDX in 2021-2023 using a purposive sampling technique so that 42 manufacturing companies were selected. Multiple linear regression analysis and moderating regression analysis were used as analysis techniques in this study. Based on the research results, it shows that (1) green accounting, material flow cost accounting, profitability, and firm size experienced fluctuating changes during the research year, (2) Simultaneously, green accounting and material flow cost accounting have an effect on profitability, while partially, green accounting and material flow cost accounting have a negative effect on profitability, (3) firm size did not moderate the relationship between green accounting and material flow cost accounting on profitability.

Keyword: *green accounting, material flow cost accounting, profitability, firm size*

ABSTRAK

PENGARUH *GREEN ACCOUNTING* DAN *MATERIAL FLOW COST ACCOUNTING* TERHADAP *PROFITABILITY* MELALUI *FIRM SIZE* SEBAGAI VARIABEL MODERASI

(Survei pada Perusahaan Sektor Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2021-2023)

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Penelitian ini bertujuan untuk mengetahui (1) *green accounting, material flow cost accounting, profitability,* dan *firm size* pada perusahaan sektor manufaktur yang terdaftar di BEI tahun 2021-2023, (2) pengaruh *green accounting* dan *material flow cost accounting* secara simultan dan parsial terhadap *profitability* pada perusahaan sektor manufaktur yang terdaftar di BEI tahun 2021-2023, dan (3) pengaruh *firm size* sebagai variabel moderasi terhadap hubungan pengaruh *green accounting* dan *material flow cost accounting* terhadap *profitability* yang terdaftar di BEI periode 2021-2023. Studi ini memfokuskan pada perusahaan sektor manufaktur yang terdaftar di BEI tahun 2021-2023 dengan menggunakan teknik *purposive sampling* sehingga terpilih 42 perusahaan manufaktur. Analisis regresi linear berganda dan *moderating regression analysis* digunakan sebagai teknik analisis pada penelitian ini. Berdasarkan hasil penelitian menunjukkan bahwa (1) *green accounting, material flow cost accounting, profitability,* dan *firm size* mengalami perubahan yang fluktuatif selama tahun penelitian, (2) Secara simultan, *green accounting* dan *material flow cost accounting* berpengaruh terhadap *profitability* sedangkan secara parsial, *green accounting* dan *material flow cost accounting* berpengaruh negatif terhadap *profitability,* (3) *firm size* tidak memoderasi hubungan antara *green accounting* dan *material flow cost accounting* terhadap *profitability.*

Kata Kunci: *green accounting, material flow cost accounting, profitability, firm size*