ABSTRACT

THE EFFECT OF GREEN ACCOUNTING AND CORPRATE SOCIAL RESPONSIBILITY DISCLOSURE ON PROFITABILITY

(A Study of Manufacturing Companies in The Food and Beverage Subsector Listed on The Indonesia Stock Exchange for the Period 2020-2024)

By:

Nisa Aryanti

223403130

Guide I : Dr. Irman Firmansyah, S.E., M.Si., Ak., CA.

Guide II : Ulfa Luthfia Nanda, S.E., M.S.Ak., Ak.

This study aims to determine (1) the relationship between Green Accounting, Corporate Social Responsibility Disclosure, and Profitability in manufacturing companies in the food and beverage subsector listed on the Indonesia Stock Exchange for the period 2020–2024. (2) the simultaneous effect of Green Accounting and Corporate Social Responsibility Disclosure on profitability in manufacturing companies in the food and beverage subsector listed on the Indonesia Stock Exchange during the 2020–2024 period; (3) The partial effects of Green Accounting and Corporate Social Responsibility Disclosure on profitability in manufacturing companies in the food and beverage subsector listed on the Indonesia Stock Exchange for the period 2020–2024. This study is a quantitative study using an associative approach. The data used are secondary data obtained from the annual reports and sustainability reports of each company. The sampling technique used was purposive sampling. The analysis method employed was panel data regression using Eviews 13 software. The results of this study indicate that: (1) The implementation of green accounting and corporate social responsibility in food and beverage companies has yet to yield optimal results. This is evident from the fact that the average level of green accounting implementation remains below the PROPER "blue" category, and the average level of corporate social responsibility has only reached the "partially applied" category. However, the company's profitability is in excellent shape, with an average profitability rate of 22%.(2) Green Accounting and Corporate Social Responsibility Disclosure simultaneously have a significant effect on profitability. (3) Green Accounting, when considered in isolation, does not have a significant effect on profitability, whereas Corporate Social Responsibility Disclosure has a significant positive effect on profitability.

Keywords: Green Accounting, Corporate Social Responsibility, profitability.

ABSTRAK

PENGARUH *GREEN ACCOUNTING* DAN *CORPORATE SOCIAL RESPONSIBILITY* TERHADAP PROFITABILITAS

(Studi pada Perusahaan Manufaktur Subsektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2020 – 2024)

Oleh:

Nisa Aryanti

223403130

Pembimbing 1: Dr. Irman Firmansyah, S.E., M.Si., Ak., CA.

Pembimbing 2: Ulfa Luthfia Nanda, S.E., M.S.Ak., Ak.

Penelitian ini bertujuan untuk mengetahui (1) Bagaimana *Green Accounting, Corporate Social Responsibiliy Disclosure* dan Profitabilitas pada Perusahaan Manufaktur Subsektor Makanan dan Minuman di Bursa Efek Indonesia periode 2020 – 2024. (2) Pengaruh *Green Accounting* dan *Corporate Social Responsibiliy Disclosure* secara simultan terhadap profitabilitas pada Perusahaan Manufaktur Subsektor Makanan dan Minuman di Bursa Efek Indonesia periode 2020 – 2024. (3) Pengaruh *Green Accounting* dan *Corporate Social Responsibiliy Disclosure* secara parsial terhadap profitabilitas pada Perusahaan Manufaktur Subsektor Makanan dan Minuman di Bursa Efek Indonesia periode 2020 – 2024. Penelitian ini merupakan jenis penelitian kuantitatif dengan pendekatan asosiatif. Jenis data yang digunakan adalah data sekunder yang diperoleh dari laporan tahunan dan laporan keberlanjutan masing-masing perusahaan. Sedangkan teknik penarikan sampel yang digunakan yaitu *purposive sampling.* Metode analisis yang digunakan adalah analisis regresi data panel dengan menggunakan *software Eviews* 13. Hasil penelitian ini menunjukkan bahwa: (1) Penerapan *green accounting* dan *corporate social responsibility* pada perusahaan makanan dan minuman masih belum menunjukkan hasil yang optimal. Hal ini dilihat dari rata-rata penerapan *green accounting* yang masih berada dibawah kategori biru PROPER dan rata-rata *corporate social responsibility* baru mencapai kategori *partially applied*. Namun profitabilitas pada perusahaan menunjukkan kondisi yang sangat baik dengan rata-rata profitabilitas 22%. (2) *Green Accounting* dan *Corporate Social Responsibility Disclosure* secara simultan berpengaruh signifikan terhadap profitabilitas. (3) *Green Accounting* secara parsial tidak berpengaruh signifikan terhadap profitabilitas, sedangkan *Corporate Social Responsibility Disclosure* berpengaruh positif signifikan terhadap profitabilitas.

Kata kunci: *Green Accounting, corporate social reponsisbility disclosure,* profitabilitas.