ABSTRAK

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PENGARUH *GREEN ACCOUNTING* (GA), INFLASI, *PRICE EARNING RATIO* (PER), *RETURN ON EQUITY* (ROE), DAN *DEBT TO EQUITY RATIO* (DER) TERHADAP *RETURN* SAHAM SERTA TINJAUAN DARI SUDUT PANDANG ISLAM (Studi Pada Perusahaan Sektor Transportasi dan Logistik Yang Terdaftar di BEI Tahun Periode 2020-2024)

145 + XV Halaman, 16 Tabel, 3 Gambar, dan 14 Lampiran

Uraian Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh *green accounting* (GA), inflasi, *price earning ratio* (PER), *return on equity* (ROE), dan *debt to equity ratio* (DER) terhadap *return* saham, serta mengevaluasi temuan tersebut dalam kerangka pandangan Islam. Penelitian ini memakai pendekatan kuantitatif dengan teknik analisis regresi data panel. Populasi penelitian mencakup perusahaan yang bergerak di sektor transportasi dan logistik dan terdaftar di Bursa Efek Indonesia (BEI) selama periode 2020–2024, dengan metode purposive sampling dalam pemilihan sampel. Temuan menunjukkan bahwa ROE dan GA berpengaruh positif signifikan terhadap return saham. Sementara itu, PER dan DER tidak menunjukkan pengaruh signifikan, sedangkan inflasi memiliki pengaruh negatif dan signifikan terhadap return saham. Dari sudut pandang Islam, seluruh variabel yang digunakan termasuk dalam aktivitas yang diperbolehkan asalkan dijalankan secara adil, jujur, dan tidak mengandung unsur riba, ketidakpastian (gharar), maupun perjudian (maysir). Secara keseluruhan, penelitian ini menegaskan bahwa penerapan green accounting dan pencapaian kinerja keuangan yang baik berkontribusi positif dalam pengelolaan *return* saham dan sejalan dengan prinsip syariah.

Kata Kunci: ***Green Accounting*, Inflasi, *Price Earning Ratio*, *Return on Equity*, *Debt to Equity Ratio*, *Return* Saham, Perspektif Islam**

ABSTRACT

Faculty of Economics

S-1 Management Major

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The Influence of Green Accounting (GA), Inflation, Price Earning Ratio (PER), Return on Equity (ROE), And Debt To Equity Ratio (DER) On Stock Return And Their Review From An Islamic Perspective (A Study On Transportation And Logistics Companies Listed On The Indonesia Stock Exchange For The 2020–2024 Period)

145 + XV Pages, 16 Tabels, 3 Pictures, dan 14 Attachments

Abstract Description

This research aims to analyze the effect of green accounting (GA), inflation, price earning ratio (PER), return on equity (ROE), and debt to equity ratio (DER) on stock returns, while also reviewing the findings from an Islamic perspective. The study adopts a quantitative approach using panel data regression. The population includes transportation and logistics companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period, with purposive sampling used for sample selection. The results reveal that ROE and GA has a positive significant impact on stock returns. In contrast, PER, and DER have no significant effect, while inflation negatively and significantly influences stock returns. From an Islamic viewpoint, all the variables analyzed are permissible as long as they are applied fairly and transparently, and do not involve elements of usury (riba), uncertainty (gharar), or gambling (maysir). Overall, the study concludes that implementing green accounting and achieving strong financial performance can positively influence stock returns and align with Islamic ethical and financial principles.

Keywords**:** ***Green Accounting, Inflation, Price Earning Ratio, Return on Equity, Debt to Equity Ratio, Stock Return, Islamic Perspective***