ABSTRAK

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2025

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"Pengaruh *Green Accounting*, Kinerja Lingkungan dan *Corporate Social Responsibility* (CSR) Terhadap Profitabilitas Dengan Ukuran Perusahaan Sebagai Moderasi Serta Tinjauan Dalam Perspektif Islam (Studi Pada Perusahaan Manufaktur Sektor *Consumer Goods* Yang Terdaftar Di Bursa Efek Indonesia Periode 2019-2024)"

104 Halaman + xiv Halaman,18 Tabel, 1 Gambar, dan 14 Lampiran

Uraian Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh *Green Accounting*, Kinerja Lingkungan dan *Corporate Social Responsibility* (CSR) terhadap Profitabilitas dengan Ukuran Perusahaan sebagai Moderasi Pada Perusahaan Manufaktur Sektor *Consumer Goods* yang Terdaftar di Bursa Efek Indonesia Periode 2019-2024. Metode analisis data yang digunakan yaitu regresi data panel dengan Eviews 12. Metode yang digunakan pada penelitian ini adalah kuantitatif, sumber data sekunder dan teknik pengambilan sampel menggunakan teknik *purposive sampling* dengan sampel penelitian terdiri dari 15 perusahaan. Hasil penelitian menunjukkan bahwa *green accounting* berpengaruh negatif dan signifikan terhadap profitabilitas, kinerja lingkungan berpengaruh positif dan signifikan terhadap profitabilitas, *corporate social responsibility* tidak berpengaruh terhadap profitabilitas, ukuran perusahaan tidak dapat memoderasi pengaruh *green accounting* terhadap profitabilitas, ukuran perusahaan tidak dapat memoderasi pengaruh kinerja lingkungan terhadap profitabilitas dan ukuran perusahaan tidak dapat memoderasi pengaruh *corporate social responsibility* terhadap profitabilitas. Selain itu, variabel ukuran perusahaan tidak dapat memoderasi pengaruh *green accounting*, kinerja lingkungan, maupun *corporate social responsibility* terhadap profitabilitas. Green accounting, kinerja lingkungan dan *corporate social responsibility* dan profitabilitas sudah memenuhi syariat Islam sebagaimana dijelaskan dalam Al-Qur'an dan Hadits.

Kata kunci: *Green Accounting*, Kinerja Lingkungan, *Corporate Social Responsibility*, Profitabilitas, Ukuran Perusahaan

ABSTRACT

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"The Influence of Green Accounting, Environmental Performance, and Corporate Social Responsibility (CSR) on Profitability with Firm Size as a Moderating Variable and an Islamic Perspective (A Study on Consumer Goods Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2019–2024 Period)"

104 Pages + xiv Pages, 18 Tables,1 Pictures, and 14 Attachment

Abstract Description

This study aims to analyze the effect of Green Accounting, Environmental Performance, and Corporate Social Responsibility (CSR) on Profitability with Firm Size as a moderating variable in manufacturing companies in the consumer goods sector listed on the Indonesia Stock Exchange for the period 2019–2024. The data analysis method used is panel data regression with Eviews 12. This research employs a quantitative approach, utilizing secondary data and a purposive sampling technique, with a research sample consisting of 15 companies. The results show that green accounting has a negative and significant effect on profitability, environmental performance has a positive and significant effect on profitability, and corporate social responsibility has no significant effect on profitability. Firm size does not moderate the relationship between green accounting and profitability, environmental performance and profitability, nor CSR and profitability. In addition, firm size does not moderate the influence of green accounting, environmental performance, or CSR on profitability. Green accounting, environmental performance and corporate social responsibility and profitability comply with Islamic law as explained in the Al-Qur'an and Hadith.

Keywords: Green Accounting, Environmental Performance, Corporate Social Responsibility, Profitability, Firm Size