

ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran bagaimana penerapan *green accounting*, pengungkapan *corporate social responsibility*, dan profitabilitas pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2015-2019. Serta mengetahui pengaruh penerapan *green accounting* terhadap profitabilitas dengan pengungkapan *corporate social responsibility* sebagai variabel *moderating*.

Metode penelitian yang digunakan adalah metode deskriptif dan verifikatif. Populasi dari penelitian ini yaitu 49 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia selama periode 2015-2019. Teknik pengambilan sampel digunakan dengan metode *purposive sampling* yang menghasilkan 10 perusahaan yang memenuhi kriteria. Metode analisis data penelitian ini yaitu menggunakan analisis regresi data panel, uji asumsi klasik, *moderated regression analysis* (MRA) dan koefisien determinasi. Sedangkan pengujian hipotesis yang digunakan adalah metode statistik uji parsial (uji t) menggunakan IBM statistik SPSS versi 25.

Hasil ini menunjukkan bahwa secara parsial penerapan *green accounting* berpengaruh terhadap profitabilitas dan pengungkapan *corporate social responsibility* memperkuat pengaruh penerapan *green accounting* terhadap profitabilitas.

Kata Kunci: Penerapan *green accounting*, profitabilitas, pengungkapan *corporate social responsibility*.

ABSTRACT

This research aimed to provide an overview of how to apply green accounting, profitability and corporate social responsibility disclosure to mining companies listed on the Indonesia Stock Exchange for the period 2015-2019. And to know about the influence of application of green accounting on profitability by corporate social responsibility as a moderating variable.

The research method used is descriptive and verification method. The population of this study were 49 companies listed on the Indonesian Stock Exchange in the 2015-2019 period. The sampling technique is done by purposive sampling method which produces 10n companies that meet the criteria. The data of analysis method of this reseacrh are data panel regression analysis, classic assumption test, moderated regression analysis and coefficient of determination. While testing the hypothesis used is a statistical method of partial test (t test) using statistic IBM SPSS version 25.

The result that partially the application green accounting affected profitability and corporate social responsibility disclosure strengthen the effect of implementing green accounting on profitability.

Keywords: *Green Accounting Implementation. Profitability and Corporate Social Responsibility Disclosure.*