

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Green Accounting*, *Material Flow Cost Accounting* (MFCA), dan *Intellectual Capital* terhadap *Profitability* dengan *Good Corporate Governance* sebagai variabel moderasi. Studi ini dilakukan pada perusahaan sektor energi industri batubara yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2019-2023.

Penelitian ini menggunakan metode kuantitatif dengan pendekatan deskriptif dan verifikatif. Data yang digunakan adalah data sekunder dari laporan keuangan dan laporan tahunan perusahaan yang diperoleh dari situs Bursa Efek Indonesia dan situs lainnya yang menjadi sampel. Proses pengambilan sampel dilakukan dengan menggunakan metode *purposive sampling*. Dari kriteria yang telah ditetapkan, diperoleh sebanyak Perusahaan 12 Sektor Energi Industri Batubara yang menjadi sampel.

Hasil penelitian menunjukkan bahwa secara simultan *Green Accounting*, MFCA, dan *Intellectual Capital* memiliki pengaruh positif terhadap Profitabilitas perusahaan. Secara parsial *Green Accounting*, MFCA, dan *Intellectual Capital* berpengaruh positif terhadap *Profitability*. Selain itu, GCG yang diprosikan oleh Dewan Komisaris Independen terbukti memperkuat pengaruh *Green Accounting*, MFCA dan *Intellectual Capital* terhadap *Profitability*.

Kata Kunci: *Green Accounting*, *Material Flow Cost Accounting*, *Intellectual Capital*, *Profitability*, *Good Corporate Governance*

ABSTRACT

This study aims to analyze the effect of Green Accounting, Material Flow Cost Accounting (MFCA), and Intellectual Capital on Profitability with Good Corporate Governance as a moderating variable. This study was conducted on coal industry energy sector companies listed on the Indonesia Stock Exchange (IDX) during the 2019-2023 period.

This research uses quantitative methods with descriptive and verification approaches. The data used is secondary data from the company's financial statements and annual reports obtained from the Indonesia Stock Exchange website and other sites that are sampled. The sampling process was carried out using purposive sampling method. From the predetermined criteria, a total of 12 Coal Industry Energy Sector Companies were sampled.

The results showed that simultaneously Green Accounting, MFCA, and Intellectual Capital have a positive influence on company profitability. Partially, Green Accounting, MFCA, and Intellectual Capital have a positive effect on Profitability. In addition, GCG which is proxied by the Independent Board of Commissioners is proven to strengthen the influence of Green Accounting, MFCA and Intellectual Capital on Profitability.

Keywords: Green Accounting, Material Flow Cost Accounting, Intellectual Capital, Profitability, Good Corporate Governance