

ABSTRAK

Penelitian ini dilakukan untuk mengetahui besarnya pengaruh *Green Accounting*, *Material Flow Cost Accounting*, dan *Environmental Performance* terhadap *Sustainable Development* pada Perusahaan-perusahaan di Sub Sektor Barang Baku dan Sub Sektor Kesehatan yang Terdaftar di Bursa Efek Indonesia Periode 2019-2024.

Metode penelitian yang digunakan adalah metode kuantitatif dengan menggunakan analisis deskriptif dan analisis verifikatif. Populasi penelitian ini yaitu Perusahaan-perusahaan Sub Sektor Barang Baku dan Sub Sektor Kesehatan yang terdaftar di Bursa Efek Indonesia pada Periode 2019-2024, dengan menggunakan teknik sampling *Non Probability Sampling* dengan menggunakan teknik *purposive sampling*, dengan total hasil sampel yang diperoleh sebanyak 14 perusahaan, 84 data. Pada penelitian ini data yang digunakan adalah data sekunder yang bersumber dari Laporan Tahunan, Laporan Keberlanjutan, dan Laporan Keuangan Perusahaan. Analisis statistik yang digunakan yaitu analisis deskriptif, dan uji asumsi klasik, sedangkan untuk analisis verifikatif pengujian yang digunakan yaitu analisis regresi linier sederhana, analisis linier berganda, koefisien korelasi, Uji T, koefisien determinasi dan Uji F.

Berdasarkan hasil penelitian yang dilakukan diketahui bahwa *Green Accounting* berpengaruh terhadap *Sustainable Development* sebesar 5,95%. *Material Flow Cost Accounting* berpengaruh sebesar 27,5% dan *Environmental Performance* berpengaruh sebesar 62,6%. Secara bersamaan *Green Accounting*, *Material Flow Cost Accounting*, dan *Environmental Performance* berpengaruh signifikan terhadap *Sustainable Development* sebesar 84,2%. Sementara itu 15,8% merupakan pengaruh variabel lain terhadap *Sustainable Development* yang tidak diteliti oleh peneliti.

Kata Kunci: *Green Accounting*, *Material Flow Cost Accounting*, *Environmental Performance*, Kinerja Lingkungan, *Sustainable Development*.

ABSTRACT

This study was conducted to determine the extent of the influence of Green Accounting, Material Flow Cost Accounting, and Environmental Performance on Sustainable Development in companies in the Raw Materials and Health Sectors listed on the Indonesia Stock Exchange for the period 2019-2024.

The research method used is a quantitative method employing descriptive analysis and verificative analysis. The research population consists of Companies in the Basic Goods Sector and the Health Sector listed on the Indonesia Stock Exchange during the 2019-2024 period, using a Non-Probability Sampling technique with purposive sampling, resulting in a total sample of 14 companies, amounting to 84 data points. In this study, the data used are secondary data sourced from Annual Reports, Sustainability Reports, and Company Financial Reports. The statistical analyses used include descriptive analysis and classical assumption tests, while for verificative analysis, the tests employed are simple linear regression analysis, multiple linear analysis, correlation coefficient, T-Test, determination coefficient and F-Test.

Based on the research conducted, it was found that Green Accounting affects Sustainable Development by 5.95%. Material Flow Cost Accounting has an effect of 27.5% and Environmental Performance has an effect of 62.6%. Together, Green Accounting, Material Flow Cost Accounting, and Environmental Performance significantly influence Sustainable Development by 84.2%. Meanwhile, 15.8% is the influence of other variables on Sustainable Development that were not studied by the researchers.

Keywords: *Green Accounting, Material Flow Cost Accounting, Environmental Performance, Sustainable Development.*