

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *Green Accounting Disclosure* dan *Material Flow Cost Accounting* terhadap *Sustainable Development* pada perusahaan sektor Basic Materials industri Metals dan Minerals yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020–2024. Metode penelitian yang digunakan adalah metode deskriptif dan verifikatif dengan pendekatan kuantitatif. Populasi dalam penelitian ini adalah perusahaan sektor Basic Materials industri Metals dan Minerals yang terdaftar di Bursa Efek Indonesia periode 2020–2024. Teknik pengambilan sampel menggunakan purposive sampling sehingga diperoleh 8 perusahaan dengan periode pengamatan selama 5 tahun, sehingga jumlah observasi sebanyak 40 data. Analisis data menggunakan analisis deskriptif, uji asumsi klasik, analisis regresi linier berganda, uji hipotesis secara parsial (uji t), analisis koefisien korelasi, dan analisis koefisien determinasi dengan bantuan program IBM SPSS Statistics 25.

Hasil penelitian menunjukkan bahwa *Green Accounting Disclosure* berpengaruh positif dan signifikan terhadap *Sustainable Development*. *Material Flow Cost Accounting* juga berpengaruh positif dan signifikan terhadap *Sustainable Development*. Temuan ini menunjukkan bahwa semakin baik penerapan *Green Accounting Disclosure* dan *Material Flow Cost Accounting*, maka *Sustainable Development* perusahaan cenderung meningkat.

Kata Kunci: *Green Accounting Disclosure, Material Flow Cost Accounting, Sustainable Development.*

ABSTRACT

This study aims to determine and analyze the effect of Green Accounting Disclosure and Material Flow Cost Accounting on Sustainable Development in Basic Materials sector companies within the Metals and Minerals industry listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. The research employed descriptive and verificative methods with a quantitative approach. The population of this study consisted of Basic Materials sector companies in the Metals and Minerals industry listed on the Indonesia Stock Exchange during the 2020–2024 period. The sampling technique used was purposive sampling, resulting in a sample of 8 companies observed over a five-year period, yielding a total of 40 observations. Data analysis was conducted using descriptive analysis, classical assumption tests, multiple linear regression analysis, partial hypothesis testing (t-test), correlation coefficient analysis, and coefficient of determination analysis with the assistance of IBM SPSS Statistics 25 software.

The results indicate that Green Accounting Disclosure has a positive and significant effect on Sustainable Development. Material Flow Cost Accounting also has a positive and significant effect on Sustainable Development. These findings suggest that better implementation of Green Accounting Disclosure and Material Flow Cost Accounting tends to enhance a company's Sustainable Development performance.

Keywords: Green Accounting Disclosure, Material Flow Cost Accounting, Sustainable Development.