ABSTRAK

Nama : Hikma Mei Lisa
Program Studi : Akuntansi
Judul :Pengaruh *Green Accounting, Corporate Social Responsibility* (CSR), Biaya Lingkungan Terhadap Profitabilitas Perusahaan Pertambangan Yang Terdaftar Di BEI Tahun 2020-2023

Penelitian ini bertujuan untuk menganalisis pengaruh *Green Accounting, Corporate Social Responsibility* (CSR), dan Biaya Lingkungan terhadap profitabilitas perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020–2023. Metode yang digunakan adalah analisis regresi data panel. Data dianalisis menggunakan EViews 12, dengan model terbaik adalah *Random Effect Model* (REM). Hasil penelitian menunjukkan bahwa *Green Accounting*, *Corporate Social Responsibility* (CSR), dan Biaya Lingkungan tidak berpengaruh signifikan terhadap profitabilitas secara parsial. Temuan ini menunjukkan bahwa praktik keberlanjutan belum berdampak langsung terhadap kinerja keuangan dalam jangka pendek.

Kata Kunci: ***Green Accounting, Corporate Social Responsibility (CSR),*** **Biaya Lingkungan, Profitabilitas,** ***Return on Assets (ROA)***

ABSTRACT

Name : Hikma Mei Lisa
Study Program : *Accounting*
Tittle :*The Effect of Green Accounting, Corporate Social Responsibility (CSR), and Environmental Costs on the Profitability of Mining Companies Listed on the Indonesia Stock Exchange (2020–2023)*

This study aims to analyze the effect of Green Accounting, Corporate Social Responsibility (CSR), and Environmental Costs on the profitability of mining companies listed on the Indonesia Stock Exchange (IDX) during 2020–2023. Data were analyzed using EViews 12, with the Random Effect Model (REM) as the best-fit model. The results show that Green Accounting, CSR, and Environmental Costs have no significant partial effect on profitability. This finding suggests that sustainability practices have not yet had a direct short-term impact on financial performance.

Keywords: Green Accounting, Corporate Social Responsibility (CSR), Environmental Costs, Profitability, Return on Assets (RO