

ABSTRAK

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Program Studi : Jurusan Akuntansi
Judul : Pengaruh *Green Banking* Terhadap Profitabilitas Pada Bank Aceh Syariah Periode 2016-2024

Penelitian ini mengkaji Pengaruh *Green Banking* Terhadap Profitabilitas Pada Bank Aceh Syariah Periode 2016-2024. Sampel dalam penelitian ini adalah berjumlah 9 sampel/tahun (periode 2016-2024). Alat analisis yang digunakan adalah regresi linear berganda melalui bantuan SPSS Versi 21. Hasil penelitian menunjukkan bahwa secara parsial variabel sistem pengendalian internal, tata kelola perusahaan *carbon emisi* tidak berpengaruh positif signifikan terhadap profitabilitas Bank Aceh Syariah. *Green Rewards* berpengaruh negative signifikan terhadap profitabilitas Bank Aceh Syariah. *Green Building* tidak berpengaruh positif signifikan terhadap profitabilitas Bank Aceh Syariah. *Reuse, recyle, refurbish* berpengaruh negative signifikan terhadap profitabilitas Bank Aceh Syariah. *Paperless* berpengaruh positif signifikan terhadap profitabilitas Bank Aceh Syariah. *Green investment* berpengaruh positif signifikan terhadap profitabilitas Bank Aceh Syariah.

Kata Kunci: *Carbon emisi, Green Rewards, Green Building, Reuse, recyle, refurbish, Paperless, dan Green investment, profitabilitas.*

ABSTRACT

Name :Zulhulaifah
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Title : The Effect of Green Banking on Profitability at Bank Aceh Syariah for the 2016-2024 Period

This study examines the effect of Green Banking on profitability at Bank Aceh Syariah for the 2016-2024 period. The sample size for this study was 9 samples per year (2016-2024). The analysis tool used was multiple linear regression using SPSS Version 21. The results showed that, partially, the internal control system and corporate governance variables, carbon emissions, did not have a significant positive effect on Bank Aceh Syariah's profitability. Green Rewards had a significant negative effect on Bank Aceh Syariah's profitability. Green Buildings had no significant positive effect on Bank Aceh Syariah's profitability. Reuse, recycle, and refurbishment had a significant negative effect on Bank Aceh Syariah's profitability. Paperless had a significant positive effect on Bank Aceh Syariah's profitability. Green investment had a significant positive effect on Bank Aceh Syariah's profitability.

Keywords: Carbon emissions, Green Rewards, Green Building, Reuse, recycle, refurbish, Paperless, and Green investment, profitability