ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Green Accounting*, Material *Flow Cost Accounting* (MFCA), dan ukuran perusahaan terhadap S*ustainable Development* Goals (SDGs) dengan *gender diversity* sebagai variabel moderasi pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2020–2024. Penelitian ini menggunakan metode kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan, laporan keberlanjutan. Sampel penelitian menggunakan teknik *purposive sampling* dengan jumlah 100 data observasi *unbalanced panel*. Analisis data dilakukan menggunakan regresi data panel dan *Moderating Regression Analysis* (MRA) dengan bantuan *software Eviews* 13. Hasil penelitian menunjukkan bahwa *Green Accounting* berpengaruh positif dan signifikan terhadap SDGs, MFCA berpengaruh negatif dan signifikan terhadap SDGs, sedangkan ukuran perusahaan tidak berpengaruh signifikan terhadap SDGs. Selain itu, *Gender Diversity* mampu memoderasi pengaruh *Green Accounting* dan MFCA terhadap SDGs, namun tidak mampu memoderasi pengaruh ukuran perusahaan terhadap SDGs.

Kata Kunci: *Green Accounting, Material Flow Cost Accounting (MFCA)*, Ukuran Perusahaan, *Sustainable Development Goals (SDGs), Gender Diversity.*

ABSTRACT

This study aims to analyze the effect of Green Accounting, Material Flow Cost Accounting (MFCA), and Firm Size on Sustainable Development Goals (SDGs), with Gender Diversity serving as a moderating variable in energy sector companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. This study uses a quantitative research method with secondary data obtained from annual reports and sustainability reports. The research sample consists of 100 unbalanced panel observations selected through purposive sampling. Data were analyzed using panel data regression and Moderating Regression Analysis (MRA) with the assistance of EViews 13 software. The results show that Green Accounting has a positive and significant effect on SDGs, while Material Flow Cost Accounting (MFCA) has a negative and significant effect on SDGs. In contrast, Firm Size has no significant effect on SDGs. Furthermore, Gender Diversity moderates the relationship between Green Accounting and SDGs as well as between MFCA and SDGs, but it does not moderate the relationship between Firm Size and SDGs.

Keywords: *Green Accounting, Material Flow Cost Accounting (MFCA), Firm Size, Sustainable Development Goals (SDGs), Gender Diversity.*

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