ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Green Accounting*, Kinerja Lingkungan, dan Ukuran Perusahaan terhadap Profitabilitas pada perusahaan manufaktur sektor *Basic Materials* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020–2024. Profitabilitas diukur menggunakan *Return on Assets* (ROA), *Green Accounting* diukur menggunakan *Environmental Disclosure Index* (EDI) berdasarkan GRI Standards Seri 300, Kinerja Lingkungan diukur menggunakan peringkat PROPER, sedangkan Ukuran Perusahaan diukur menggunakan *Ln Total Aset*. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan, laporan keberlanjutan perusahaan, situs resmi Bursa Efek Indonesia, dan Kementerian Lingkungan Hidup dan Kehutanan (KLHK). Teknik pengambilan sampel menggunakan *purposive sampling* sehingga diperoleh 104 observasi selama periode penelitian. Analisis data dilakukan menggunakan regresi data panel dengan *Random Effect Model* (REM) melalui aplikasi EViews 12. Hasil penelitian menunjukkan bahwa *Green Accounting* tidak berpengaruh signifikan terhadap profitabilitas dengan nilai probabilitas sebesar 0,2246 (>0,05). Kinerja Lingkungan juga tidak berpengaruh signifikan terhadap profitabilitas dengan nilai probabilitas sebesar 0,9125 (>0,05). Demikian pula, Ukuran Perusahaan tidak berpengaruh signifikan terhadap profitabilitas dengan nilai probabilitas sebesar 0,5063 (>0,05).

Kata kunci: *Green Accounting*, Kinerja Lingkungan, Ukuran Perusahaan, Profitabilitas, *Basic Materials*.

ABSTRACT

This study aims to examine the effect of Green Accounting, Environmental Performance, and Firm Size on Profitability in Basic Materials manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. Profitability was measured using Return on Assets (ROA), Green Accounting was measured using the Environmental Disclosure Index (EDI) based on the GRI Standards 300 Series, Environmental Performance was measured using the PROPER rating, while Firm Size was measured using the natural logarithm of total assets (Ln Total Assets). This study employed a quantitative research approach using secondary data obtained from annual reports, sustainability reports, the official website of the Indonesia Stock Exchange (IDX), and the Ministry of Environment and Forestry of the Republic of Indonesia. The sampling technique used was purposive sampling, resulting in 104 observations during the research period. Data were analyzed using panel data regression with the Random Effect Model (REM) through EViews 12 software. The results indicate that Green Accounting has no significant effect on profitability, with a probability value of 0.2246 (> 0.05). Environmental Performance also has no significant effect on profitability, with a probability value of 0.9125 (> 0.05). Likewise, Firm Size has no significant effect on profitability, with a probability value of 0.5063 (> 0.05).

Keywords: *Green Accounting, Environmental Performance, Firm Size, Profitability, Basic Materials.*