

ABSTRAK

Zidna Sara Abd. Rajak, 2021. Dampak penerapan *green accounting*, kinerja lingkungan, dan likuiditas terhadap profitabilitas perusahaan manufaktur di Bursa Efek Indonesia tahun 2015 - 2019. Di bawah bimbingan Ibu Dwi Yana Amalia Sari Fala dosen pembimbing 1 (satu) dan Bapak Rinto Syahdan selaku dosen pembimbing 2 (dua).

Tujuan Penelitian ini adalah: untuk menguji secara empiris pengaruh *green accounting*, kinerja lingkungan dan likuiditas terhadap profitabilitas. Populasi yang digunakan dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2015 - 2019. Sampel dipilih menggunakan metode *purposive sampling* dengan kriteria penelitian, sehingga diperoleh sebanyak 13 perusahaan . Penelitian ini menggunakan analisis regresi linear berganda.

Hasil penelitian pengujian regresi bersecara parsial dan analisis berganda menunjukkan bahwa: *green accounting* tidak berpengaruh terhadap profitabilitas, namun untuk variabel kinerja lingkungan berpengaruh terhadap profitabilitas dan untuk variabel likuiditas berpengaruh terhadap profitabilitas. Dan pengujian secara simultan menunjukkan bahwa *green accounting*, kinerja lingkungan, dan likuiditas terhadap variabel profitabilitas berpengaruh terhadap profitabilitas.

Kata Kunci : *Green Accounting*, Kinerja Lingkungan, Likuiditas dan Profitabilitas



ABSTRACT

Zidna Sara Abd. Rajak, 2020. *The impact of implementing green accounting, environmental performance, and liquidity on the profitability of manufacturing companies on the Indonesia Stock Exchange in 2015 - 2019. Under the guidance of Mrs. Dwi Yana Amalia Sari Fala as the 1st (one) supervisor and Mr. Rinto Syahdan as the 2nd (two) supervisor.*

The purpose of this study is to empirically test the effect of green accounting, environmental performance and liquidity on profitability. The population used in this study are manufacturing companies listed on the Indonesia Stock Exchange in 2015-2019. The sample was selected using purposive sampling method with research criteria, so as many as 13 companies were obtained. This study uses multiple linear regression analysis.

The results of partial regression testing and multiple analysis show that: green accounting has no effect on profitability, but for environmental performance variables it has an effect on profitability and for liquidity variables it has an effect on profitability. And simultaneous testing shows that green accounting, environmental performance, and liquidity on profitability variables affect profitability.

Keywords: Green Accounting, Environmental Performance, Liquidity and Profitability