

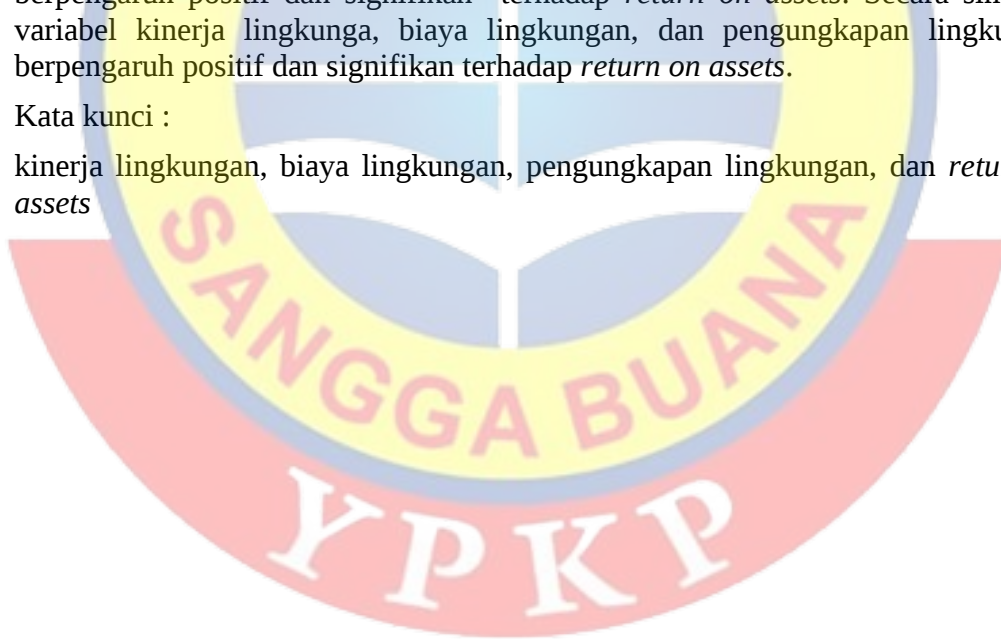
ABSTRAK

Pengaruh Penerapan *Green Accounting* Terhadap *Return On Asset*
(Studi Pada Perusahaan Sektor Industri Dasar dan Kimia yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2020 – 2022)

Tujuan penelitian ini untuk mengetahui, menganalisis, dan mendeskripsikan Pengaruh Penerapan *Green Accounting* Terhadap *Return On Asset*. Jenis pendekatan dalam penelitian ini adalah pendekatan deskriptif asosiatif. Sampel penelitian ini menggunakan metode *Purposive Sampling* di dapatkan sebanyak 16 sampel Perusahaan Sektor Industri Dasar dan Kimia yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2020-2022 (48 Observasi). Data yang digunakan adalah data sekunder. Metode analisis yang digunakan adalah analisis regresi data panel dengan bantuan aplikasi *E-Views 13*. Hasil penelitian menunjukkan bahwa secara parsial variabel biaya lingkungan berpengaruh positif dan signifikan terhadap *return on assets*, dan kinerja lingkungan, pengungkapan lingkungan tidak berpengaruh positif dan signifikan terhadap *return on assets*. Secara simultan variabel kinerja lingkungan, biaya lingkungan, dan pengungkapan lingkungan berpengaruh positif dan signifikan terhadap *return on assets*.

Kata kunci :

kinerja lingkungan, biaya lingkungan, pengungkapan lingkungan, dan *return on assets*



ABSTRACT

The Effect of Green Accounting Implementation on Return On Asset

(Study on Basic Industry and Chemical Sector Companies Listed on the Indonesia Stock Exchange (IDX) for the Period 2020 - 2022)

The purpose of this study was to determine, analyze, and describe the effect of the application of green accounting on return on assets. The type of approach in this research is an associative *descriptive approach*. The sample of this study using the Purposive Sampling method was obtained as many as 16 samples of Basic Industry and Chemical Sector Companies Listed on the Indonesia Stock Exchange (IDX) for the 2020-2022 Period (48 Observations). The data used is secondary data. The analysis method used is panel data regression analysis with the help of the E-Views 13 application. The results showed that partially the environmental cost variable had a positive and significant effect on return on assets, and environmental performance, environmental disclosure had no positive and significant effect on return on assets. Simultaneously, environmental performance variables, environmental costs, and environmental disclosure have a positive and significant effect on return on assets.

Keywords:

environmental performance, environmental costs, environmental disclosure, and return on assets.