ABSTRAK

Efektivitas *Green Accounting* dan Profitabilitas dalam Meminimalisir Pajak Perusahaan Terutang

(Studi Empiris pada Perusahaan Sub Sektor Pertambangan yang Terdaftar di Bursa Efek Indonesia tahun 2020 s.d 2023)

Penelitian ini bertujuan untuk menganalisis pengaruh green accounting dan profitabilitas terhadap pajak terutang pada perusahaan subsektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020–2023. *Green accounting* diukur melalui kinerja lingkungan berdasarkan PROPER, sedangkan profitabilitas diukur menggunakan *Return on Assets* (ROA). Sampel penelitian terdiri dari 40 observasi yang diperoleh dengan metode purposive sampling. Analisis dilakukan menggunakan regresi data panel dengan model Fixed Effect Model (FEM).

Hasil penelitian menunjukkan bahwa *green accounting* tidak berpengaruh signifikan terhadap pajak terutang, sedangkan profitabilitas berpengaruh negatif signifikan. Secara simultan, green accounting dan profitabilitas berpengaruh signifikan terhadap pajak terutang dengan nilai koefisien determinasi (R^2) sebesar 0,864972. Temuan ini mengindikasikan bahwa perusahaan dengan profitabilitas tinggi cenderung melakukan manajemen pajak, sementara penerapan green accounting lebih berorientasi pada legitimasi sosial daripada efisiensi fiskal.

Kata Kunci: *Green Accounting*, Profitabilitas, Pajak Terutang, PROPER, Pertambangan

ABSTRACT

The Effectiveness of Green Accounting and Profitability in Minimizing Corporate Tax Payable
(An Empirical Study on Mining Sub-Sector Companies Listed on the Indonesia Stock Exchange for the Period 2020 to 2023)

This study aims to analyze the effect of green accounting and profitability on tax payable in mining subsector companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2023 period. Green accounting is measured through environmental performance based on the PROPER program, while profitability is measured using Return on Assets (ROA). The research sample consists of 40 observations obtained using purposive sampling. Data were analyzed using panel data regression with the Fixed Effect Model (FEM).

The results show that green accounting has no significant effect on tax payable, while profitability has a significant negative effect. Simultaneously, green accounting and profitability significantly affect tax payable, with a coefficient of determination (R^2) of 0.864972. These findings indicate that highly profitable companies tend to engage in tax management, while the implementation of green accounting is more oriented toward social legitimacy rather than fiscal efficiency.

Keywords *: Green Accounting, Profitability, Tax Payable, PROPER, Mining*