

RINGKASAN

Penelitian ini bertujuan untuk menguji dan menganalisa pengaruh penerapan *green accounting* dan pandemi COVID-19 terhadap profitabilitas perusahaan dengan ukuran perusahaan sebagai variabel moderasi pada perusahaan pertambangan dan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2021. Penelitian ini menggunakan teori *stakeholder* sebagai dasar dalam penelitian ini. Jenis data yang digunakan adalah data sekunder berupa *annual report* setiap perusahaan. Jumlah sampel yang digunakan dalam penelitian ini berjumlah 58 sampel penelitian. Teknik pengambilan sampel menggunakan metode *purposive sampling* berdasarkan kriteria tertentu. Teknik analisis data yang dilakukan adalah statistik deskriptif, uji asumsi klasik, analisis regresi berganda, *moderated regression analysis*, uji *goodness of fit*, dan uji hipotesis.

Hasil penelitian menunjukkan bahwa: (1) Penerapan *green accounting* berpengaruh negatif terhadap profitabilitas perusahaan. (2) Pandemi COVID-19 berpengaruh negatif terhadap profitabilitas perusahaan. (3) Ukuran perusahaan dapat memperlemah hubungan antara penerapan *green accounting* dengan profitabilitas perusahaan. (4) Ukuran perusahaan tidak dapat memoderasi hubungan antara pandemi COVID-19 dengan profitabilitas perusahaan.

Implikasi dari kesimpulan dalam penelitian ini, penerapan *green accounting* berpengaruh negatif terhadap profitabilitas perusahaan. Penelitian ini membuktikan bahwa semakin besar biaya lingkungan maka profitabilitas perusahaan semakin menurun. Pandemi COVID-19 berpengaruh negatif terhadap profitabilitas perusahaan, membuktikan bahwa adanya pandemi COVID-19 memberikan dampak buruk bagi perusahaan dalam memperoleh laba. Ukuran perusahaan dapat memperlemah hubungan antara penerapan *green accounting* dengan profitabilitas perusahaan, membuktikan bahwa biaya yang dikorbankan oleh perusahaan untuk melakukan kinerja lingkungan akan berdampak signifikan terhadap profitabilitas bagi perusahaan kecil, berbeda dengan perusahaan besar yang tidak terlalu signifikan pengaruhnya terhadap profitabilitas perusahaan. Ukuran perusahaan tidak dapat memoderasi hubungan antara pandemi COVID-19 dengan profitabilitas perusahaan, membuktikan bahwa baik perusahaan besar maupun perusahaan kecil tidak mampu menghindari dampak buruk dari pandemi COVID-19.

Kata Kunci: *Green Accounting*, Pandemi COVID-19, Profitabilitas Perusahaan, Ukuran Perusahaan

SUMMARY

This study aims to examine and analyze the influence of the implementation of green accounting and the COVID-19 pandemic on firm profitability with firm size as a moderating variable in mining and manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period of 2018-2021. This study is based on the stakeholder theory. The data used in this study is secondary data in the form of annual reports from each company. The sample size used in this study is 58. The sampling technique used in this study is purposive sampling based on certain criteria. The data analysis techniques used in this study are descriptive statistics, classical assumption tests, multiple regression analysis, moderated regression analysis, goodness of fit tests, and hypothesis testing.

The results of this study indicate that: (1) The implementation of green accounting has a negative effect on firm profitability. (2) The COVID-19 pandemic has a negative effect on firm profitability. (3) Firm size can weaken the relationship between the implementation of green accounting and firm profitability. (4) Firm size cannot moderate the relationship between the COVID-19 pandemic and firm profitability.

The implications of the conclusions in this study are that the implementation of green accounting has a negative effect on firm profitability. This study proves that the greater the environmental cost, the lower the firm profitability. The COVID-19 pandemic has a negative effect on firm profitability, proving that the pandemic has a negative impact on companies' ability to generate profits. Firm size can weaken the relationship between the implementation of green accounting and firm profitability, proving that the costs incurred by companies to achieve environmental performance will have a significant impact on the profitability of small firms, which is different from larger firms where the impact is not as significant. Firm size cannot moderate the relationship between the COVID-19 pandemic and firm profitability, proving that both large and small companies are unable to avoid the negative impact of the COVID-19 pandemic.

Keywords: *Green Accounting, COVID-19 Pandemic, Company Profitability, Company Size*