

## RINGKASAN

Penelitian ini merupakan penelitian ilmiah yang bertujuan untuk menguji dan menganalisis faktor-faktor yang memengaruhi pencapaian *sustainable development* pada perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI). Penelitian ini mengambil judul: “Pengaruh *Green Accounting* dan *Material Flow Cost Accounting* Terhadap *Sustainable Development* dengan Profitabilitas sebagai Faktor Pemoderasi (Studi pada Perusahaan Sektor Pertambangan yang Terdaftar di Bursa Efek Indonesia Periode 2022-2024)”. Penelitian ini dilatarbelakangi oleh fenomena tingginya tingkat degradasi lingkungan akibat aktivitas eksploitasi pertambangan yang secara langsung mengancam keberlanjutan ekosistem jangka panjang.

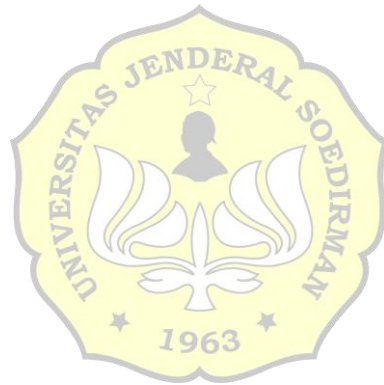
Penelitian ini bertujuan untuk (1) Menganalisis pengaruh *green accounting* terhadap *sustainable development* (2) Menganalisis pengaruh *material flow cost accounting* terhadap *sustainable development* (3) Menganalisis efek moderasi profitabilitas pada pengaruh *green accounting* terhadap *sustainable development* (4) Menganalisis efek moderasi profitabilitas pada pengaruh *material flow cost accounting* terhadap *sustainable development*. Penelitian ini menggunakan landasan teori legitimasi dan teori *stakeholder* untuk menganalisis hubungan antar variabel tersebut. Sampel dalam penelitian ini berjumlah 47 perusahaan pertambangan dalam periode waktu pengamatan 3 tahun (2022-2024), sehingga total observasi penelitian berjumlah 141 data.

Berdasarkan hasil penelitian dan analisis data dengan menggunakan *Partial Least Squares-Structural Equation Modeling* (PLS-SEM) melalui program SmartPLS 4.0 menunjukkan bahwa: (1) *Green accounting* berpengaruh positif dan signifikan terhadap *sustainable development* (2) *Material flow cost accounting* berpengaruh positif dan signifikan terhadap *sustainable development* (3) Profitabilitas tidak memperkuat pengaruh *green accounting* terhadap *sustainable development*. (4) Profitabilitas tidak memperkuat pengaruh *material flow cost accounting* terhadap *sustainable development*.

Penelitian ini memiliki beberapa implikasi yang relevan. Secara teoretis, pengungkapan *green accounting* dan *material flow cost accounting* terbukti menjadi cara yang andal dalam meningkatkan *sustainable development*. Bagi pemangku kepentingan, hasil penelitian ini dapat menjadi dasar dalam menilai komitmen tanggung jawab lingkungan perusahaan. Bagi pihak manajemen, temuan ini menegaskan pentingnya alokasi biaya lingkungan yang transparan serta penyajian rincian struktur biaya produksi yang presisi. Penelitian ini memiliki keterbatasan. Pertama, nilai koefisien determinasi sebesar 0,552 menunjukkan bahwa variabel independen dalam model ini hanya mampu menjelaskan variasi variabel dependen sebesar 55,2%, sehingga masih terdapat 44,8% variasi yang dijelaskan oleh faktor lain di luar penelitian. Kedua, variabel profitabilitas menunjukkan tingkat sebaran data yang luas, ditunjukkan oleh nilai standar deviasi

yang lebih besar dibandingkan nilai rata-ratanya, sehingga data sampel cenderung sangat bervariasi atau berfluktuasi tajam.

Kata Kunci: *Green Accounting, Material Flow Cost Accounting, Profitabilitas, Sustainable Development*



## SUMMARY

*This research is a scientific study aimed at examining and analyzing the factors influencing the achievement of sustainable development in mining sector companies listed on the Indonesia Stock Exchange (IDX). This study is entitled: "The Influence of Green Accounting and Material Flow Cost Accounting on Sustainable Development with Profitability as a Moderating Factor (A Study on Mining Sector Companies Listed on the Indonesia Stock Exchange for the 2022-2024 Period)". This research is motivated by the phenomenon of high levels of environmental degradation caused by mining exploitation activities, which directly threatens long-term ecosystem sustainability.*

*The objectives of this study are to analyze (1) the influence of green accounting on sustainable development, (2) the influence of material flow cost accounting on sustainable development, (3) the moderating effect of profitability on the influence of green accounting on sustainable development, and (4) the moderating effect of profitability on the influence of material flow cost accounting on sustainable development. This study utilizes legitimacy theory and stakeholder theory as the theoretical framework. The sample in this study consists of 47 mining companies over a three-year observation period (2022-2024), resulting in a total of 141 data observations for analysis.*

*Based on the results of the Partial Least Squares-Structural Equation Modeling (PLS-SEM) analysis using SmartPLS 4.0, the study finds that (1) Green accounting has a significant positive effect on sustainable development (2) Material flow cost accounting has a significant positive effect on sustainable development (3) Profitability does not strengthen the influence of green accounting on sustainable development and (4) Profitability does not strengthen the influence of material flow cost accounting on sustainable development.*

*This research provides several relevant implications. Theoretically, the disclosure of green accounting and material flow cost accounting has proven to be a reliable method for improving sustainability performance. For stakeholders, the results of this study can serve as a basis for assessing a company's commitment to environmental responsibility. For management, these findings emphasize the importance of transparent environmental cost allocation and the precise presentation of production cost structures. This study has several limitations. First, the coefficient of determination value of 0.552 indicates that the independent variables in this model can only explain 55.2% of the variance in the dependent variable, meaning that the remaining 44.8% of the variance is explained by other factors outside of this study. Second, the profitability variable exhibits a wide data distribution, as indicated by a standard deviation value that is greater than its mean. This suggests that the sample data tends to be highly variable or fluctuate sharply.*

*Keywords: Green Accounting, Material Flow Cost Accounting, Profitability, Sustainable Development*

