

ABSTRAK

PENGARUH *GREEN ACCOUNTING* DAN *MATERIAL FLOW COST ACCOUNTING* TERHADAP KEBERLANGSUNGAN PERUSAHAAN (Studi Empiris pada Perusahaan *Industrial* yang Terdaftar di Bursa Efek Indonesia Periode 2019-2021)

**Oleh:
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Penelitian ini bertujuan untuk memperoleh bukti empiris pengaruh penerapan *green accounting* dan *material flow cost accounting* terhadap keberlangsungan perusahaan. Penelitian ini merupakan jenis penelitian kuantitatif dengan teknik pengambilan sampel menggunakan metode *purposive sampling*. Objek penelitian yaitu perusahaan *Industrial* yang terdaftar di bursa efek indonesia periode 2019-2021. Jenis data yang digunakan dalam penelitian ini adalah data sekunder dengan metode pengumpulan data dokumentasi yaitu berupa *annual report* dan laporan keuangan tahunan perusahaan yang diakses dari www.idx.co.id dan masing-masing website perusahaan sampel. Teknik analisis data pada penelitian ini menggunakan uji statistik deskriptif, uji asumsi klasik yang meliputi uji normalitas, uji multikolinearitas, uji autokolerasi, dan uji heterokedastisitas. Analisis regresi linier berganda serta uji hipotesis yang meliputi uji koefisien determinasi, uji kelayakan model (uji f) dan uji parsial (uji t) dengan bantuan program IBM SPSS 20. Hasil penelitian menunjukkan bahwa penerapan *green accounting* tidak berpengaruh signifikan terhadap keberlangsungan perusahaan dan *material flow cost accounting* berpengaruh signifikan terhadap keberlangsungan perusahaan.

**Kata Kunci : *Green accounting*, *Material Flow Cost Accounting*, Keberlangsungan
Perusahaan**

ABSTRACT

THE EFFECT OF GREEN ACCOUNTING AND MATERIAL FLOW COST ACCOUNTING ON COMPANY SUSTAINABILITY

(An Empirical Study on Industrial Companies Listed on the Indonesia Stock Exchange in the 2019-2021 Period)

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The purpose of this study was to find the empirical evidence of the effect of green accounting and material flow cost accounting implementations on the sustainability of the company. This research was a quantitative study using the purposive sampling technique. The research object in this study was the industrial companies listed on the IDX for the 2019-2021 period. The type of data used the secondary data using the documentation data collection method in the form of company financial reports or annual report accessed from www.idx.co.id and each website for each sample. The data analysis technique in this study used the descriptive statistical test, and the classic assumption tests included normality tests, multicollinearity tests, autocorrelation tests, and heteroscedasticity tests. The multiple linear regression analysis and hypothesis testing included the coefficient of determination test, model feasibility test (F-test) and partial test (t-test) with the help of the SPSS version 20 program. The result showed that the application of green accounting had a significant effect on the sustainability of the company, and the material flow cost accounting had a significant effect on the sustainability of the company.

Keywords: Green Accounting, Material Flow Cost Accounting, Company Sustainability