

## **ABSTRACT**

# **THE EFFECT OF GREEN ACCOUNTING ON SUSTAINABLE DEVELOPMENT GOALS**

**By:**  
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Sustainable Development Goals (SDGs) aim to transform our world. They are a call to action to end poverty and inequality, protect the planet, and ensure that all people enjoy health, justice and prosperity. It is critical that no one is left behind, included green accounting as an aspect in green economy. This research aims to empirically prove the effect of green accounting on sustainable development goals. This research was conducted in the 2020-2022 period. The research samples were 91 samples from the industrial consumer cyclical and consumer non-cyclical sectors on the Indonesian Stock Exchange (BEI). The data used was secondary. Data analysis used simple linear regression with the t-test as a hypothesis test. Based on the test results, it has been concluded that green accounting affected sustainable development goals (SDGs).

**Keywords:** Green Accounting, Sustainable Development Goals.

## ABSTRAK

### **PENGARUH *GREEN ACCOUNTING* TERHADAP *SUSTAINABLE DEVELOPMENT GOALS* (SDGs)**

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Penelitian ini bertujuan untuk membuktikan secara empiris mengenai pengaruh *green accounting* terhadap *sustainable development goals* (SDGs). Penelitian ini dilakukan pada periode tahun 2020-2022. Sampel penelitian ini adalah sektor *Industrial, Consumer Cyclical, dan Consumer Non-Cyclical* di Bursa Efek Indonesia (BEI) sebanyak 93 sampel. Pengumpulan data menggunakan data sekunder dan pengambilan sampel menggunakan Teknik purposive sampling dimana sampel diambil berdasarkan kriteria tertentu. Metode analisis data dalam penelitian ini menggunakan model regresi sederhana dengan uji t sebagai uji hipotesis. Berdasarkan hasil pengujian menyimpulkan bahwa *green accounting* berpengaruh terhadap *sustainable development goals* (SDGs)

**Kata Kunci:** *Green Accounting, Sustainable Development Goals.*