ABSTRAK

Sektor manufaktur merupakan penyumbang terbesar terhadap Produk Domestik Bruto (PDB) Indonesia, namun aktivitas operasionalnya juga berpotensi menimbulkan berbagai permasalahan lingkungan. Kondisi tersebut mendorong perusahaan untuk menerapkan *green accounting* dan mengungkapkan informasi keberlanjutan melalui *sustainability report* sebagai bentuk akuntabilitas kepada para pemangku kepentingan. Penelitian ini bertujuan menguji pengaruh *green accounting* terhadap *sustainability report* dan kinerja keuangan, serta peran *sustainability report* dalam memediasi hubungan antara *green accounting* dan kinerja keuangan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2021–2024. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan dan laporan keberlanjutan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Sampel penelitian terdiri atas 68 perusahaan atau 272 observasi yang dipilih menggunakan teknik *purposive sampling*. Variabel *green accounting* diproksikan dengan peringkat PROPER, *sustainability report* diukur menggunakan indeks pengungkapan GRI Standards 2021, sedangkan kinerja keuangan diukur menggunakan *Return on Assets* (ROA). Analisis data dilakukan menggunakan *Hayes PROCESS Macro Model* 4. Hasil penelitian menunjukkan bahwa *green accounting* berpengaruh positif dan signifikan terhadap *sustainability report*, namun tidak berpengaruh terhadap kinerja keuangan. Selain itu, *sustainability report* tidak berpengaruh terhadap kinerja keuangan dan tidak mampu memediasi hubungan antara *green accounting* dan kinerja keuangan.

Kata kunci: *Green Accounting*, *Sustainability Report*, Kinerja Keuangan, ROA, PROPER.

ABSTRACT

The manufacturing sector is one of the largest contributors to Indonesia's Gross Domestic Product (GDP). However, its operational activities also have the potential to generate various environmental issues. This condition encourages companies to implement green accounting and disclose sustainability information through sustainability reports as a form of accountability to stakeholders. This study aims to examine the effect of green accounting on sustainability reports and financial performance, as well as the mediating role of sustainability reports in the relationship between green accounting and financial performance in manufacturing companies listed on the Indonesia Stock Exchange during the 2021–2024 period. This study employed a quantitative approach using secondary data obtained from annual reports and sustainability reports of manufacturing companies listed on the Indonesia Stock Exchange. The sample consisted of 68 companies, resulting in 272 observations, selected through purposive sampling. Green accounting was proxied by the PROPER rating, sustainability reports were measured using the GRI Standards 2021 disclosure index, and financial performance was measured using Return on Assets (ROA). Data were analyzed using Hayes PROCESS Macro Model 4. The results indicate that green accounting has a positive and significant effect on sustainability reports, but has no significant effect on financial performance. Furthermore, sustainability reports have no significant effect on financial performance and are unable to mediate the relationship between green accounting and financial performance.

Keywords: Green Accounting, Sustainability Report, Financial Performance, ROA, PROPER