

**TRANSFORMASI PENERAPAN ASPEK *GREEN ACCOUNTING*
ANTARA SEBELUM DAN SAAT PANDEMI *COVID-19* PADA
PERUSAHAAN MANUFAKTUR DAN PERTAMBANGAN YANG
TERDAFTAR DI BURSA EFEK INDONESIA**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui transformasi penerapan aspek *green accounting* sebelum dan saat pandemi *Covid-19* pada perusahaan manufaktur dan pertambangan yang terdaftar di Bursa Efek Indonesia. Jenis penelitian ini adalah penelitian kuantitatif. Populasi pada penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia yaitu sebanyak 154 perusahaan, dan populasi perusahaan pertambangan yaitu sebanyak 40 perusahaan. Sampel penelitian ini ditentukan dengan teknik *purposive sampling* dengan kriteria penentuan sampel yaitu perusahaan manufaktur dan pertambangan yang terdaftar di BEI selama periode 2018 dan 2020, perusahaan yang memiliki laporan tahunan dan keberlanjutan periode 2018 dan 2020 serta perusahaan yang secara konsisten mengungkapkan tanggung jawab sosial periode 2018 dan 2020, sehingga diperoleh sampel perusahaan manufaktur sebanyak 19 perusahaan dan perusahaan pertambangan sebanyak 8 perusahaan. Analisis data menggunakan *Wilcoxon Signed Rank Test*. Hasil penelitian menunjukkan bahwa: (1) terdapat perbedaan yang signifikan pada pengungkapan kinerja lingkungan antara sebelum dan saat pandemi *Covid-19*, (2) tidak terdapat perbedaan yang signifikan pada biaya lingkungan antara sebelum dan saat pandemi *Covid-19*, (3) terdapat perbedaan yang signifikan pada pengungkapan lingkungan antara sebelum dan saat pandemi *Covid-19*, (4) tidak terdapat perbedaan yang signifikan pada produk ramah lingkungan antara sebelum dan saat pandemi *Covid-19*, (5) tidak terdapat perbedaan yang signifikan pada aktivitas lingkungan antara sebelum dan saat pandemi *Covid-19*, dan (6) tidak terdapat perbedaan yang signifikan pada audit lingkungan antara sebelum dan saat pandemi *Covid-19*.

Kata Kunci: Pengungkapan Kinerja Lingkungan, Biaya Lingkungan, Pengungkapan Lingkungan, Produk Ramah Lingkungan, Aktivitas Lingkungan, Audit Lingkungan

**TRANSFORMATION OF GREEN ACCOUNTING ASPECTS BETWEEN
BEFORE AND DURING THE COVID-19 PANDEMIC IN
MANUFACTURING AND MINING COMPANIES LISTED ON THE
INDONESIA STOCK EXCHANGE**

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ABSTRACT

This study aims to determine the transformation of the application of green accounting aspects before and during the Covid-19 pandemic in manufacturing and mining companies listed on the Indonesia Stock Exchange. This type of research is quantitative research. The population in this study are all manufacturing companies listed on the Indonesia Stock Exchange as many as 154 companies, and the population of mining companies as many as 40 companies. The sample of this study was determined by purposive sampling technique by determining the sample, namely manufacturing and mining companies listed on the IDX during the 2018 and 2020 periods, companies that have annual reports and the 2018 and 2020 periods and companies that are consistently responsible for the 2018 and 2020 social periods, so that obtained samples of manufacturing companies as many as 19 companies and mining companies as many as 8 companies. Data analysis using Wilcoxon Signed Rank Test. The results showed that: (1) there was a significant difference in environmental performance between before and during the Covid-19 pandemic, (2) there was no significant difference in environmental costs between before and during the Covid-19 pandemic, (3) there was a significant difference on environmental costs between before and during the Covid-19 pandemic, (3) there is a significant difference in the environment between before and during the Covid-19 pandemic, (4) there is no significant difference in environmentally friendly products between before and during the Covid-19 pandemic. 19, (5) there is no significant difference in the environment between before and during the Covid-19 pandemic, and (6) there is no significant difference in environmental audit between before and during the Covid-19 pandemic.

Keywords: *Disclosure of Environmental Performance, Environmental Costs, Environmental Disclosure, Environmentally Friendly Products, Environmental Activities, Environmental Audit*