

**PENGARUH PENERAPAN *GREEN ACCOUNTING* DAN *MATERIAL FLOW COST ACCOUNTING* TERHADAP *CORPORATE SUSTAINABILITY***  
**(Studi Empiris Pada Perusahaan Tekstil dan Garmen yang Terdaftar di Bursa Efek Indonesia)**

Oleh

Putu Raras Cancerlya Rakesa, NIM 1717051145

Program Studi S1 Akuntansi

**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh penerapan *green accounting* dan *material flow cost accounting* terhadap *corporate sustainability* pada perusahaan tekstil dan garmen yang terdaftar di Bursa Efek Indonesia periode 2014-2019. Penelitian ini merupakan jenis penelitian kuantitatif dengan teknik pengambilan sampel menggunakan metode *purposive sampling*. 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](http://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 heteroskedastisitas dan uji autokolerasi, serta uji hipotesis yang meliputi analisis regresi linear berganda, uji koefisien determinasi ( $R^2$ ) dan uji statistic t dengan bantuan program IBM SPSS 25. Hasil penelitian menunjukkan bahwa (1) penerapan *green accounting* berpengaruh positif terhadap *corporate sustainability*; dan (2) *material flow cost accounting* berpengaruh positif terhadap *corporate sustainability*.

**Kata kunci:** penerapan *green accounting*, *material flow cost accounting*, *corporate sustainability*

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**ABSTRACT**

*This study aims to examine the effect of green accounting implementation and material flow cost accounting on corporate sustainability in textile and garment companies listed on the Indonesia Stock Exchange for the period 2014-2019. This research is a type of quantitative research with purposive sampling technique. The data sources used in this study is secondary data with the method of collecting documentation data obtained from the annual report and the company's annual financial reports which are accessed from [www.idx.co.id](http://www.idx.co.id) and the respective sample company websites. Data analysis techniques in this study used descriptive statistical tests, classical assumption tests which included normality test, multicollinearity test, heteroscedasticity test and autocorrelation test, as well as hypothesis testing which included multiple linear regression analysis, determination coefficient test ( $R^2$ ) and partial test ( $t$ ). with the help of the IBM SPSS 25 program. The results of the study show that: (1) the application of green accounting has a positive effect on corporate sustainability. This happens because when the company implements green accounting, stakeholders will get information on the extent to which the company contributes to environmental management, thereby attracting stakeholders to use the company's green products and buy company shares. (2) material flow cost accounting has a positive effect on corporate sustainability. This happens because the application of material flow cost accounting can reduce negative products (waste) and increase profits. Therefore, the greater the application of green accounting and material flow cost accounting, the greater the corporate sustainability.*

**Kata kunci:** *penerapan green accounting, material flow cost accounting, corporate sustainability*