

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *green accounting*, *environmental management accounting*, dan *carbon emission disclosure* terhadap *environmental performance* dengan profitabilitas sebagai variabel moderasi. Studi ini difokuskan pada perusahaan sektor energi dan transportasi yang terdaftar di Bursa Efek Indonesia selama periode 2022-2023. Metode penelitian yang digunakan adalah kuantitatif dengan pendekatan regresi logistik dan analisis interaksi moderasi (*Moderated Regression Analysis*). Data dikumpulkan dari laporan tahunan dan laporan keberlanjutan perusahaan, dengan sampel sebanyak 100 perusahaan sektor energi dan 34 perusahaan sektor transportasi & logistik yang dipilih menggunakan teknik *purposive sampling*. Pada sektor energi, hasil penelitian menunjukkan bahwa *green accounting* dan *carbon emission disclosure* berpengaruh signifikan terhadap *environmental performance*, sedangkan *environmental management accounting* tidak menunjukkan pengaruh yang signifikan. Profitabilitas terbukti memoderasi pengaruh *green accounting*, *environmental management accounting*, dan *carbon emission disclosure* terhadap *environmental performance* di perusahaan sektor energi. Sedangkan pada perusahaan sektor transportasi, didapat temuan bahwa *green accounting*, *environmental management accounting*, dan *carbon emission disclosure* tidak berpengaruh signifikan terhadap *environmental performance*. Profitabilitas juga tidak memoderasi pengaruh *green accounting*, *environmental management accounting*, dan *carbon emission disclosure* terhadap *environmental performance* pada perusahaan sektor transportasi. Temuan ini mengindikasikan bahwa perusahaan dengan profitabilitas tinggi cenderung lebih mampu mengimplementasikan praktik ramah lingkungan secara efektif, sehingga meningkatkan kinerja lingkungan mereka.

Kata kunci: *Green Accounting, Environmental Management Accounting, Carbon Emission Disclosure, Environmental Performance, Profitabilitas*

ABSTRACT

This study aims to examine the effect of green accounting, environmental management accounting, and carbon emission disclosure on environmental performance with profitability as a moderating variable. The study focuses on companies in the energy and transportation sectors listed on the Indonesia Stock Exchange during the period 2022-2023. The research method used is quantitative, employing logistic regression and moderated regression analysis. Data were collected from annual reports and sustainability reports of the companies, with a sample of 100 energy sector companies and 34 transportation and logistics sector companies selected using purposive sampling techniques. In the energy sector, the research results indicate that green accounting and carbon emission disclosure significantly influence environmental performance, while environmental management accounting does not show a significant influence. Profitability was found to moderate the influence of green accounting, environmental management accounting, and carbon emission disclosure on environmental performance in energy sector companies. In transportation sector companies, the findings show that green accounting, environmental management accounting, and carbon emission disclosure do not significantly influence environmental performance. Profitability also does not moderate the influence of green accounting, environmental management accounting, and carbon emission disclosure on environmental performance in transportation companies. These findings indicate that companies with high profitability tend to be more capable of effectively implementing environmentally friendly practices, thereby improving their environmental performance.

Keywords: *Green Accounting, Environmental Management Accounting, Carbon Emission Disclosure, Environmental Performance, Profitability*