

ABSTRAK

Penelitian ini bertujuan mengetahui pengaruh green accounting, intellectual capital terhadap kinerja perusahaan manufaktur yang terdaftar di BEI dengan periode pengamatan 2020-2022. Metode penelitian yang digunakan adalah deskriptif kuantitatif dengan variabel penelitian green accounting, intellectual capital. Data yang digunakan dalam penelitian adalah data sekunder berupa laporan keuangan tahunan perusahaan manufaktur yang terdaftar di BEI tahun 2020-2022 dengan melalui website Bursa Efek Indonesia (www.id.co.id). Data penelitian diolah dengan menggunakan Microsoft excel dan analisis data menggunakan software SPSS. Populasi penelitian berjumlah 194 perusahaan manufaktur dengan 31 sampel yang telah terpilih dengan teknik *purposive sampling*. Analisis data dilakukan dengan analisis statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda, uji koefisien determinasi (R^2), dan uji t. Green Accounting diukur menggunakan peringkat PRPOPER, intellectual capital diukur dengan VAICTM, kinerja perusahaan diukur dengan *Return On Asset*. Berdasarkan hasil penelitian, menunjukkan bahwa *green accounting, intellectual capital* berpengaruh signifikan terhadap kinerja perusahaan.

Kata Kunci : *Green Accounting, Intellectual Capital, Kinerja Perusahaan.*



ABSTRACT

This study aims to investigate the influence of green accounting and intellectual capital on the performance of manufacturing companies listed on the Indonesia Stock Exchange (BEI) during the observation period of 2020-2022. The research method used was descriptive quantitative with green accounting and intellectual capital as the variables of interest. Secondary data for the research were annual financial reports of manufacturing companies listed on the BEI from the years 2020 to 2022, obtained through the Indonesia Stock Exchange website (www.idx.co.id). Data processing was conducted using Microsoft Excel, and data analysis was performed using SPSS software. The study population consisted of 194 manufacturing companies, with 31 samples selected using purposive sampling technique. Data analysis included descriptive statistical analysis, classical assumption tests, multiple linear regression analysis, coefficient of determination (R^2) test, and t-test. Green accounting was measured using the PRPOPER ranking, intellectual capital was measured using the VAIC™ method, and company performance was measured using Return On Assets (ROA). Based on the research findings, it is evident that green accounting and intellectual capital significantly influence the performance of manufacturing companies. These results provide important implications that the implementation of green accounting practices and effective management of intellectual capital can enhance the financial performance of manufacturing companies in the Indonesian capital market. This study contributes to a deeper understanding of factors that support sustainability and efficiency in companies within the context of a sustainable economy.

Keywords: *Green Accounting, Intellectual Capital, Kinerja Perusahaan.*