

## ABSTRAK

Siti Nur 'Aisah, 2024. Pengaruh Penerapan *Green Accounting*, *Capital Structure* dan *Firm Size* Terhadap Profitabilitas dengan Dewan Direksi sebagai Variabel Moderasi pada Perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) 2016-2022. Skripsi. Program Studi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si., A.k., C.A. Pembimbing (II) Rollis Ayu Ditasari, S.E., M. Ak.

Penelitian ini bertujuan untuk memberikan bukti secara empiris pengaruh penerapan *green accounting*, *capital structure* dan *firm size* terhadap profitabilitas dengan dewan direksi sebagai variabel moderasi. Penelitian ini dilakukan pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2016-2022 sebanyak 86 perusahaan. Jumlah sampel dalam penelitian ini 19 sampel yang ditentukan menggunakan metode *purposive sampling*. Metode penelitian yang diterapkan dalam penelitian ini adalah pendekatan. Teknik analisis yang digunakan yaitu analisis regresi linear berganda dan *Moderated Regression Analysis* (MRA) serta alat yang digunakan yaitu SPSS 24. Hasil penelitian menunjukkan bahwa *green accounting* berpengaruh positif dan signifikan terhadap profitabilitas perusahaan, *capital structure* berpengaruh negatif dan signifikan terhadap profitabilitas perusahaan, *firm size* berpengaruh negatif dan signifikan terhadap profitabilitas perusahaan, dewan direksi tidak mampu memoderasi *green accounting* terhadap profitabilitas perusahaan, dewan direksi tidak mampu memoderasi *capital structure* terhadap profitabilitas perusahaan dan dewan direksi tidak mampu memoderasi *firm size* terhadap profitabilitas perusahaan.

**Kata Kunci:** *Green Accounting*, *Capital Structure*, *Firm Size*, Profitabilitas, Dewan Direksi

## ABSTRACT

Siti Nur 'Aisah, 2024. *The Effect of the Application of Green Accounting, Capital Structure and Firm Size on Profitability with the Board of Directors as a Moderating Variable in Mining Companies Listed on the Indonesia Stock Exchange (IDX) 2016-2022*. Management Study Program, Faculty of Economics and Business, PGRI Madiun University. Advisor (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si., A.k., C.A.Co-Advisor (II) Rollis Ayu Ditasari, S.E., M. Ak.

*This study aimed to provide empirical evidence of the effect of the application of green accounting, capital structure and firm size towards profitability with the board of directors as a moderating variable. This study was conducted on mining companies listed on the Indonesia Stock Exchange (IDX) in 2016-2022 period as many as 86 companies. The number of samples in this study was 19 samples determined using the purposive sampling method. The research method applied in this study was the quantitative approach. The analysis techniques used were multiple linear regression analysis and Moderated Regression Analysis (MRA) and the tools used are SPSS 24. The results of the study indicate: green accounting has a positive and significant effect towards company profitability, capital structure has a negative and significant effect towards company profitability, firm size has a negative and significant effect towards company profitability, the board of directors is unable to moderate green accounting towards company profitability, the board of directors is unable to moderate capital structure on company profitability and the board of directors is unable to moderate firm size towards company profitability.*

**Keywords:** *Green Accounting, Capital Structure, Firm Size, Profitability, Board of Directors.*