

PENGARUH IMPLEMENTASI *GREEN ACCOUNTING*, *MATERIAL FLOW COST ACCOUNTING* DAN *ENVIRONMENTAL PERFORMANCE* TERHADAP *SUSTAINABLE DEVELOPMENT* PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI PERIODE 2021 - 2023

ABSTRAKSI

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Penelitian ini bertujuan untuk menguji pengaruh implementasi *green accounting*, *material flow cost accounting* (MFCA) dan *environmental performance* terhadap *sustainable development*. Populasi pada penelitian ini adalah perusahaan manufaktur yang terdaftar pada Bursa Efek Indonesia (BEI) periode 2021-2023, dengan jumlah sampel sebanyak 123 data dari 41 perusahaan dengan teknik *purposive sampling*. Metode pengumpulan data menggunakan dokumentasi dengan jenis data sekunder. Model analisis data yang digunakan yakni analisis regresi linier berganda dengan menggunakan *software* SPSS. Hasil temuan menunjukkan bahwa *green accounting* dan *environmental performance* berpengaruh positif dan signifikan terhadap *sustainable development*, sedangkan *material flow cost accounting* (MFCA) berpengaruh negatif dan signifikan terhadap *sustainable development*.

Kata Kunci: *environmental performance*, *green accounting*, *material flow cost accounting* (MFCA) dan *sustainable development*.

**THE EFFECT OF IMPLEMENTATION OF GREEN ACCOUNTING,
MATERIAL FLOW COST ACCOUNTING AND ENVIRONMENTAL
PERFORMANCE ON SUSTAINABLE DEVELOPMENT IN
MANUFACTURING COMPANIES LISTED ON THE BEI FOR THE 2021
- 2023 PERIOD**

ABSTRACT

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This research aims to examine the effect of implementing green accounting, material flow cost accounting (MFCA) and environmental performance on sustainable development. The population in this study are manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the 2021-2023 period, with a total sample of 123 data from 41 companies using a purposive sampling technique. The data collection method uses documentation with secondary data types. The data analysis model used is multiple linear regression analysis using SPSS software. The findings show that green accounting and environmental performance have a positive and significant effect on sustainable development, while material flow cost accounting (MFCA) has a negative and significant effect on sustainable development.

Keywords: environmental performance, green accounting, material flow cost accounting (MFCA) and sustainable development.