

ABSTRACT

This study aims to analyze the effect of green accounting on profitability, the effect of green accounting on Corporate Social Responsibility (CSR), and the role of CSR as a mediating variable in the relationship between green accounting and profitability in energy sector companies in Indonesia. The research is motivated by the increasing demand for the implementation of sustainability practices and Environmental, Social, and Governance (ESG) transparency in the energy sector, which has a high environmental impact.

The study used a quantitative approach with secondary data obtained from annual reports, sustainability reports, the Bloomberg database, and PROPER data of energy sector companies listed on the Indonesia Stock Exchange for the 2021–2024 period. Purposive sampling was used to select 13 companies with 43 observations. Green accounting was measured using the PROPER score, CSR using the Social Disclosure Score, and profitability using Return on Assets (ROA).

The results show that green accounting does not have a positive effect on profitability, but does have a positive effect on CSR. Furthermore, CSR has a positive effect on profitability, but does not mediate the relationship between green accounting and profitability.

Keywords: green accounting, Corporate Social Responsibility (CSR), profitability, energy companies.

