



S1 AKUNTANSI INTAKE D3

**FAKULTAS EKONOMI
UNIVERSITAS ANDALAS**

SKRIPSI

**ANALISIS PENGARUH PENERAPAN *GREEN ACCOUNTING*
TERHADAP PROFITABILITAS PADA PERUSAHAAN MANUFAKTUR
YANG TERDAFTAR DI BURSA EFEK INDONESIA 2016-2018**

**(Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa
Efek Indonesia (BEI) Periode 2016-2018)**

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***Diajukan untuk Memenuhi Sebagian dari Syarat-syarat Guna Memperoleh
Gelar Sarjana Ekonomi***

PADANG

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ABSTRACT

This research is aimed to test the effect of green accounting to the profitability. Population in this research is manufacture companies listed in Indonesia Stock Market (Bursa Efek Indonesia/BEI) year 2016-2018. Sampling method used was purposive sampling and found the number of the selected sample is 45. Multiple regression analysis is used to test the hypothesis. This research is test of effect environmental performance, environmental reporting, green product and environmental activity on net profit margin and EBITDA. The results showed that environmental performance and reporting have an influence on profitability, but environmentally friendly products and environmental activities have no effect on profitability.

Keywords: *green accounting, net profit margin, EBITDA*

