

**THE EFFECT OF IMPLEMENTING GREEN ACCOUNTING AND
CORPORATE SOCIAL RESPONSIBILITY ON PROFITABILITY
OF SUBSECTOR COMPANIES FOOD ANDSTAPLES
RETAILING AND BEVERAGE LISTED ON THE
INDONESIAN STOCK EXCHANGE (BEI)
YEAR 2020-2022**

Name : Putri Handriani
ID Number : 5304201293
Supervisor : Fachroh Fiddin, SE., M.Ak., CGAA

ABSTRACT

This study aims to determine the effect of Green Accounting and Corporate Social Responsibility on profitability both partially and simultaneously in food and staples retailing and beverage companies in 2020-2022. The type of data used is quantitative data. Data collection techniques, namely documentation and literature studies. The research sample amounted to 29 food and staples retailing and beverage subsector companies listed on the Indonesia Stock Exchange. The analysis technique uses statistical analysis with multiple linear regression testing. The results showed simultaneously that Green Accounting and Corporate Social responsibility have a positive and significant effect on profitability. Partially Green Accounting has no effect on profitability. While Corporate Social responsibility has a negative and significant effect on profitability. Companies are expected to be able to analyze costs and financial statements, this is important to do regularly. Because it can help companies to make the right decisions and increase company profitability.

Keywords: *Green Accounting, Corporate Social Responsibility, Profitability*