

ABSTRACT

The company's profitability is the result of a whole series of operational activities that reflect the company's ability to make profits through asset management. Profitability reflects the company's efficiency in managing assets, so that it can provide an illustration of the company's success rate and competitiveness.

This research aims to determine the effect of green accounting, good corporate governance, and company size on the profitability of coal industry companies listed on the Indonesia Stock Exchange in the 2019-2023 period both partially and simultaneously.

This research uses quantitative research methods with secondary data, the annual reports of coal industry companies for the 2019-2023 period, obtained from the Indonesia Stock Exchange website or the company's official website. The population in this study were 45 coal industry companies listed on the Indonesia Stock Exchange in 2019-2023, with purposive sampling technique, and obtained a sample of 11 companies based on the specified criteria, so that the observation data in this study amounted to 55 samples. The data analysis method used in this research is descriptive statistical analysis and panel data regression analysis.

This research is expected to show that environmental performance, board of directors, independent commissioners, audit committee, and company size have a positive influence on company profitability, either simultaneously or partially.

This research is expected to make an academic contribution in enhancing current knowledge related to the factors that affect the profitability of coal industry companies. In addition, from the practical side this research can be a reference for company management in improving its financial performance, as well as providing insight for investors in making investment decisions by considering the factors that influence the profitability of a company.

Keyword: company size, good corporate governance, green accounting, profitability