

The Impact Of Green Accounting, Corporate Social Responsibility, And Firm Size On Profitability In Manufacturing Companies Listed On The Indonesia Stock Exchange In 2023-2025

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Abstract

This study aims to analyze the effect of Green Accounting, Corporate Social Responsibility, and Firm Size on the profitability of manufacturing companies listed on the Indonesia Stock Exchange during the 2023–2025 period. This research employed a quantitative approach using secondary data obtained from the companies' annual reports and sustainability reports. The sample was selected using purposive sampling, and the data were analyzed using multiple linear regression with SPSS. Profitability was measured using Return on Assets (ROA), Green Accounting was measured based on the environmental disclosure index, Corporate Social Responsibility was measured using the CSR disclosure index, while Firm Size was measured by the natural logarithm of total assets. The results indicate that, partially, Green Accounting has a negative and significant effect on profitability, Corporate Social Responsibility has a positive and significant effect on profitability, and Firm Size has a negative and significant effect on profitability. Simultaneously, Green Accounting, Corporate Social Responsibility, and Firm Size have a significant effect on the profitability of manufacturing companies. The findings are expected to provide valuable insights for companies in improving financial performance through effective environmental management, social responsibility practices, and optimal management of company size.

Keywords: Corporate Social Responsibility, Firm Size, Green Accounting, Profitability, Return on Assets



INTRODUCTION

Developments in the business world indicate that companies are no longer solely focused on profit, but are also required to conduct business activities sustainably, taking into account environmental, social, and governance aspects. This demand is increasingly important for manufacturing companies because their operational activities are closely linked to the use of energy, natural resources, raw materials, and potential production waste. Therefore, companies need to maintain financial performance while demonstrating responsibility towards the environment and society as part of their sustainability strategy.(Alfiana et al., 2024)One indicator that can be used to assess a company's financial performance is profitability, namely the company's ability to generate profits through its owned resources.(Firmansyah & Ripai, 2025).

Profitability in this study is measured using Return on Assets (ROA), which describes a company's ability to generate profits through its total assets. A higher ROA indicates a more effective company in utilizing assets to generate profits. Based on data from manufacturing companies listed on the Indonesia Stock Exchange for the period 2023–2025, ROA fluctuations are observed in several companies. UNVR experienced a decline then an increase, UL TJ experienced a decline then an increase again, while MYOR showed a gradual decline. SKLT experienced an increase before declining slightly, while GGRM experienced a sharp decline before rising again.

These fluctuations in profitability are important to study because they can reflect a company's effectiveness in managing resources and addressing sustainability demands. One factor suspected of being related to profitability is Green Accounting, which is the application of accounting that integrates environmental aspects through the recording, measurement, and disclosure of a company's environmental costs and activities. The application of Green Accounting can increase a company's transparency and accountability in managing its environmental impact.(Khusnah & Kirana, 2023)The urgency of implementing these practices has grown with the emergence of various environmental pollution cases involving the industrial sector, including the sealing of a company in Tangerang Regency in 2025 due to alleged air and water pollution.

In addition to Green Accounting, Corporate Social Responsibility (CSR) is a relevant factor in supporting corporate sustainability. CSR demonstrates a company's commitment to social, environmental, and economic aspects and serves as a means of building positive relationships with stakeholders. CSR disclosure reflects a company's responsibility for the social and environmental impacts of its operational activities while also supporting transparency and corporate sustainability.(Pratama et al., 2025)Another factor related to profitability is firm size, which reflects the size of a



company based on its resources. Larger companies generally have more adequate resources, access to funding, and operational capacity, so firm size can be a factor related to profit-generating ability.(Candra & Kusumawardani, 2025)

A number of previous studies have discussed the relationship between Green Accounting, CSR, and Firm Size with profitability, but have shown inconsistent results.(Kholmi & Nafiza, 2022), examines Green Accounting and CSR in relation to corporate efforts to balance profit achievement with environmental and social responsibility.(Julietha & Natsir, 2021), explains that Firm Size is related to a company's ability to manage resources, conduct operations, and face business competition. Meanwhile,(Dhelias & Yuliandhari, 2024), positioning Green Accounting and CSR as crucial aspects in responding to increasing stakeholder demands for environmental and social sustainability. The differences in research results and focus indicate that the relationship between sustainability factors, company characteristics, and profitability still requires further study.

Based on the phenomenon of ROA fluctuations in manufacturing companies and the differences in previous research results, there is a research gap that indicates the need to re-examine the influence of Green Accounting, Corporate Social Responsibility, and Firm Size on profitability. This study was conducted using different indicators, objects, and research periods to provide more relevant empirical evidence regarding factors related to the profitability of manufacturing companies listed on the Indonesia Stock Exchange. Thus, this study is expected to provide academic contributions in enriching studies on corporate sustainability and financial performance and provide relevant information for stakeholders in understanding the relationship between environmental responsibility, social responsibility, company size, and profitability.

Methodology

This study uses an associative quantitative approach that aims to analyze the influence of Green Accounting, Corporate Social Responsibility (CSR), and Firm Size on the profitability of manufacturing companies listed on the Indonesia Stock Exchange (IDX). The study was conducted on manufacturing companies listed on the IDX with an observation period of 2023–2025. The study population includes all manufacturing companies listed on the IDX, with the sample determined using a purposive sampling technique based on certain criteria, such as the availability of annual reports, sustainability reports, complete research variable data, consistency of listing on the IDX, and the use of the rupiah currency. Based on these criteria, 10 companies were obtained as samples with a total of 30 observations during the study period.



Data collection was conducted through documentation techniques using secondary data in the form of financial reports, annual reports, and company sustainability reports obtained from the official IDX website and the websites of each company. The collected data were then analyzed using SPSS through descriptive statistics, classical assumption tests covering normality, heteroscedasticity, multicollinearity, and autocorrelation, as well as multiple linear regression analysis. Furthermore, determination coefficient tests, partial (t) tests, and simultaneous (F) tests were conducted to examine the relationship and influence of Green Accounting, CSR, and Firm Size on profitability.

RESULTS AND DISCUSSION

Classical Assumption Test

1. Normality Test

Table 1. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	.0000000
	Standard Deviation	8.41495132
Most Extreme Differences	Absolute	.117
	Positive	.117
	Negative	-.082
Test Statistics		.117
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: Data processed by SPSS26, 2026

Based on the results of Table 1, namely the results of the normality test using the One Sample Kolmogorov-Smirnov method, the Asymp. Sig. (2-tailed) value is 0.200. This value is greater than the significance value of 0.05, so it can be concluded that the data is normally distributed, so the normality test is met.



2. Heteroscedasticity Test

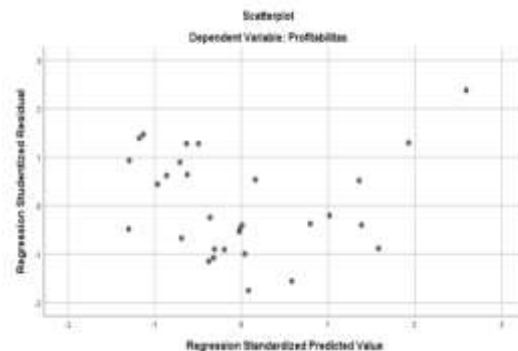


Figure 1. Heteroscedasticity Test

Source: Data processed by SPSS26, 2026

Based on the scatterplot graph above, it can be seen that the points are spread randomly and are spread above and below the number 0 on Y. It can be concluded that the regression model in this study does not experience symptoms of heteroscedasticity.

3. Multicollinearity Test

Table 2. Multicollinearity Test Results

Coefficients ^a		
Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
<i>Green Accounting</i>	.157	6,367
<i>Corporate Social Responsibility</i>	.152	6,560
<i>Firm Size</i>	.817	1,224
a. Dependent Variable: Profitability		

Source: Data processed by SPSS26, 2026

From the multicollinearity test results table in table 4.4 it can be explained that:

- The VIF value of Green Accounting X1 is $6.367 < 10$ and the tolerance value is $0.157 > 0.1$, so it can be concluded that there are no symptoms of multicollinearity.
- The VIF value of Corporate Social Responsibility X2 is $6.560 < 10$ and the tolerance value is $0.152 > 0.1$, so it can be concluded that there are no symptoms of multicollinearity.
- The VIF value of Firm Size X3 is $1.224 < 10$ and the tolerance value is $0.817 > 0.1$, so it can be concluded that there are no symptoms of multicollinearity.

4. Autocorrelation Test**Table 3. Autocorrelation Test Results**

Model Summary		
Model	Standard Error of the Estimate	Durbin-Watson
1	1,80023	1,728
a. Predictors: (Constant), Firm Size, Green Accounting, Corporate Social Responsibility		
b. Dependent Variable: Profitability		

Source: Data processed by SPSS26, 2026

Based on table 3, the Durbin Watson value is 1.728, this value will be compared with the 5% significance table value using the formula (k:n). The number of independent variables is 3 (k) and the number of samples is 30 (n), so the Durbin Watson table shows:

$$\begin{aligned}
 \text{DU Value} &= 1.6498 \\
 \text{DL Value} &= 1.2138 \\
 4 - \text{DU} &= 4 - 1.6498 = 2.3502 \\
 4 - \text{DL} &= 4 - 1.2138 = 2.7862
 \end{aligned}$$

Because the Durbin-Watson value of 1.728 is between DU, which is 1.6498 and $4 - \text{DU}$ 2.3502, namely $1.6498 < 1.728 < 2.3502$, it can be concluded that the regression model does not experience autocorrelation, so the autocorrelation assumption has been met and the regression model is suitable for further analysis.

Multiple Linear Regression Analysis**Table 4. Results of Multiple Linear Regression Test**

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	15,184	.240		63,192	.000
	<i>Green Accounting</i>	-16,651	.544	-.15,486	-30,595	.000
	Corporate social responsibility	15,849	.549	.14,748	28,870	.000



	Firm Size	-.196	.011	-.314	-	.000
					17,761	
a. Dependent Variable: Profitability						

Source: Data processed by SPSS26, 202

Based on the table above, the multiple linear regression equation can be formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

$$Y = 0.448 + 0.001 X_1 + 1.182 X_2 - 0.202 X_3 + e$$

The multiple linear regression equation in table 4 can be explained as follows:

- The constant value (α) of 15.184 shows that if the variables Green Accounting (X_1), Corporate Social Responsibility (X_2), Firm Size (X_3) are equal to 0 (constant) then Profitability (Y) has a value of 15.184.
- The Green Accounting coefficient value (X_1) is -16.651, meaning that if Green Accounting increases by one unit, Profitability (Y) will decrease by -16.651 units, assuming that the other independent variables remain constant.
- The value of the Corporate Social Responsibility (X_2) coefficient is 15,849, meaning that if Corporate Social Responsibility increases by one unit, Profitability (Y) will increase by 15,849 units, assuming that other independent variables remain constant.
- The Firm Size coefficient value (X_3) is -0.196, meaning that if Firm Size increases by one unit, Profitability (Y) will decrease by -0.196 units, assuming that other independent variables remain constant.

Hypothesis Testing

1. Coefficient of Determination (R^2)

Table 5. Results of the Determination Coefficient Test

Model Summary				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.881a	.776	.748	1,80023
a. Predictors: (Constant), Firm Size, Green Accounting, Corporate Social Responsibility				
b. Dependent Variable: Profitability				

Source: Data processed by SPSS26, 2026

The results of the coefficient of determination test obtained an R Square value of 0.776 or 77.6%. This indicates that the ability of the independent variables, namely

1148

X1, X2, and X3 in explaining the variation of the dependent variable (Y) is 77.6%. Meanwhile, the remaining 22.4% is explained by other factors outside the research model that are not included in this study. Thus, it can be concluded that the contribution of the independent variables in explaining changes in the dependent variable is relatively high, so there are still other factors that have an influence on the dependent variable.

2. Partial Test (t-Test)

Table 6. Partial Test Results (t-Test)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	15,184	.240		63,192	.000
	<i>Green Accounting</i>	-16,651	.544	-.15,486	-30,595	.000
	Corporate social responsibility	15,849	.549	.14,748	28,870	.000
	Firm Size	-.196	.011	-.314	-17,761	.000
a. Dependent Variable: Profitability						

Source: Data processed by SPSS26, 2026

$$\begin{aligned}
 \text{Table t value} &= (\alpha/2 : nk-1) \\
 &= (0.05/2 : 30-3-1) \\
 &= 0.025 : 26 \\
 &= 2.05553
 \end{aligned}$$

The partial test results can be explained as follows:

- The Effect of Green Accounting on Profitability based on the results of the t-test, Green Accounting has a t-value of -30.595 which is greater than the t-table value of 2.05553 ($-30.595 > 2.05553$) and a significance value of 0.000 which is smaller than 0.05 ($0.000 < 0.05$). These results indicate that Green Accounting has a significant effect on Profitability. Thus, H1 which states that Green Accounting has a significant effect on Profitability is accepted.
- The Influence of Corporate Social Responsibility on Profitability based on the results of the t-test, Corporate Social Responsibility has a t-value of 28,870 which is greater than the t-table value of 2.05553 ($28,870 > 2.05553$) and a significance value of 0.000 which is smaller than 0.05 ($0.199 < 0.05$). These results indicate

1149



that Corporate Social Responsibility has a significant effect on Profitability. Thus, H2 which states that Corporate Social Responsibility has a significant effect on Profitability is accepted.

- c. The Effect of Firm Size on Profitability based on the results of the t-test, Firm Size has a t-count value of -17.761 which is smaller than the t-table value of 2.05553 ($-17.761 < 2.05553$) and a significance value of 0.000 which is smaller than 0.05 ($0.000 > 0.05$). These results indicate that Firm Size has a significant effect on Profitability. Thus, H1 which states that Firm Size has a significant effect on Profitability is rejected.

3. Simultaneous Test (F Test)

Table 8. Simultaneous Test Results (F Test)

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	591,578	3	197,193	37,840	.000b
	Residual	2,516	26	.097		
	Total	594,094	29			
a. Dependent Variable: Profitability						
b. Predictors: (Constant), Firm Size, Green Accounting, Corporate Social Responsibility						

Source: Data processed by SPSS26, 2026

$$\begin{aligned}
 \text{Markfttable} &= (k : n-1) \\
 &= (3 : 30-3) \\
 &= 3 : 30 \\
 &= 2.98
 \end{aligned}$$

Based on the results of the f test in table 8, it is known that the calculated F is $37,840 > F$ table of 2.98 and the Sig. value is 0.000 more $<$ than 0.05, so H4 is accepted. Thus, it can be concluded that the variables Green Accounting, Corporate Social Responsibility, Firm Size simultaneously have a significant effect on Profitability.

DISCUSSION

The Influence of Green Accounting on Profitability

Based on the results of the partial test (t-test), the Green Accounting variable obtained a t-value of -30.595 with a significance value of 0.000. This significance value is smaller than the significance level of 0.05 ($0.000 < 0.05$) and the absolute value of the t-count is greater than the t-table of 2.05553 ($30.595 > 2.05553$). Thus, the first hypothesis H1 which states that Green Accounting has an effect on profitability is

1150



accepted. The regression coefficient value of -16.651 indicates that Green Accounting has a negative and significant effect on profitability in manufacturing companies listed on the Indonesia Stock Exchange for the period 2023-2025.

The results of this study indicate that the higher the implementation of Green Accounting, the lower the company's profitability, as measured by Return on Assets (ROA). This condition may occur because the implementation of Green Accounting requires relatively large investments and environmental costs, such as waste management costs, energy efficiency, the use of environmentally friendly technologies, and the implementation of environmental conservation programs. These expenses increase the company's operational costs, so the economic benefits cannot be directly felt in the form of increased profits.

The results of this study are supported by research (Al-Idris et al., 2025), which states that Green Accounting has a negative and significant effect on profitability, so that increasing the implementation of Green Accounting can reduce company profitability due to the high costs that must be incurred to fulfill environmental responsibilities. In addition, research (Soedarman et al., 2023), also shows that Green Accounting has a negative influence on company profitability, which indicates that investment in environmental activities has not been able to provide direct profit increases in the short term.

Based on the research results, it can be concluded that Green Accounting is a factor influencing the profitability of manufacturing companies. However, the negative direction of the influence indicates that increased Green Accounting implementation during the study period was accompanied by a decrease in company profitability. This indicates that the economic benefits of environmental investments require a longer time to manifest themselves to improve a company's financial performance.

The Influence of Corporate Social Responsibility on Profitability

Based on the results of the partial test (t-test), the Corporate Social Responsibility (CSR) variable obtained a t-value of 28.870 with a significance value of 0.000. This significance value is smaller than the significance level of 0.05 ($0.000 < 0.05$) and the calculated t-value is greater than the t-table of 2.05553 ($28.870 > 2.05553$). Thus, the second hypothesis H2 which states that Corporate Social Responsibility influences profitability is accepted. The regression coefficient value of 15.849 indicates that Corporate Social Responsibility has a positive and significant effect on profitability in manufacturing companies listed on the Indonesia Stock Exchange for the period 2023-2025.

Results This study shows that the higher the level of Corporate Social Responsibility disclosure, the higher the company's profitability, as measured by Return on Assets (ROA). This indicates that implementing corporate social responsibility can



improve a company's reputation, strengthen public trust, increase customer loyalty, and attract investor interest. These impacts provide added value to the company, increasing sales, expanding market share, and ultimately improving profitability.

The results of this study are supported by research (Solikhah, 2022), which states that Corporate Social Responsibility has a positive effect on the profitability of manufacturing companies. The study explains that disclosing CSR activities can improve a company's image, strengthen relationships with stakeholders, and positively impact company profits.

Based on the research results, it can be concluded that Corporate Social Responsibility is one of the factors influencing the profitability of manufacturing companies. The better a company implements and discloses its social responsibility activities, the greater the trust placed in it by stakeholders. This trust will enhance the company's reputation, strengthen its competitiveness, and ultimately increase its profitability.

The Effect of Firm Size on Profitability

Based on the results of the partial test (t-test), the Firm Size variable obtained a t-value of -17.761 with a significance value of 0.000. This significance value is smaller than the significance level of 0.05 ($0.000 < 0.05$) and the absolute value of the t-count is greater than the t-table of 2.05553 ($17.761 > 2.05553$). Thus, the third hypothesis H3 which states that Firm Size affects profitability is accepted. The regression coefficient value of -0.196 indicates that Firm Size has a negative and significant effect on profitability in manufacturing companies listed on the Indonesia Stock Exchange for the period 2023-2025.

The results of this study indicate that the larger a company's size, the lower its profitability, as measured by Return on Assets (ROA). This is because companies with large assets also experience increased operational costs, asset maintenance costs, administrative costs, and the complexity of company management. If assets are not optimally utilized to generate profits, increasing company size can actually reduce profitability.

The results of this study are supported by research (Yulianto et al., 2023), which states that firm size negatively impacts profitability in consumer goods manufacturing companies. The study explains that the larger the company, the greater the operational and asset management costs the company must bear, which can reduce profitability. Furthermore, the study (Priskila & Dewi, 2023), explains that the influence of company size on profitability depends heavily on the company's ability to manage assets efficiently. Companies with large assets do not necessarily generate higher profits if those assets are not optimally utilized.



Based on the research results, it can be concluded that firm size is one factor influencing the profitability of manufacturing companies. However, the negative direction of the effect indicates that increasing company size does not necessarily increase profitability. Therefore, companies need to optimize the utilization of their assets so that growth in company size can be accompanied by increased profits and operational efficiency.

Simultaneous Variable Relationship

Based on the results of the simultaneous test (F test), the calculated F value was 37.840 with a significance value of 0.000. This significance value is smaller than the significance level of 0.05 ($0.000 < 0.05$) and the calculated F value of 37.840 is greater than the F table of 2.98 ($37.840 > 2.98$). Thus, the fourth hypothesis H4 which states that Green Accounting, Corporate Social Responsibility, and Firm Size simultaneously influence profitability is accepted. This indicates that these three variables together are able to influence the profitability of manufacturing companies listed on the Indonesia Stock Exchange for the period 2023-2025.

The results of this study indicate that a company's profitability is influenced by a combination of Green Accounting implementation, Corporate Social Responsibility (CSR) disclosure, and company size. These three variables, together, can reflect a company's ability to manage economic, social, and environmental aspects, thus contributing to improved company performance.

The results of this study are supported by research (Khusnah & Kirana, 2023b), which concluded that Green Accounting, Corporate Social Responsibility, and company size jointly influence company financial performance. In addition, the study (Rahmawati & Effriyanti, 2024), also shows that Green Accounting, Firm Size, and CSR are factors that influence a company's financial performance.

Based on the research results, it can be concluded that Green Accounting, Corporate Social Responsibility, and Firm Size are factors that collectively influence the profitability of manufacturing companies. Therefore, companies need to improve the quality of their Green Accounting implementation, Corporate Social Responsibility disclosure, and the management of company size and resources to sustainably increase profitability.

CONCLUSION

Based on the research results, it can be concluded that Green Accounting and Firm Size have a negative and significant effect on profitability, while Corporate Social Responsibility has a positive and significant effect on profitability. Simultaneously, Green



Accounting, Corporate Social Responsibility, and Firm Size have a significant effect on company profitability.

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