

### THE EFFECTIVENESS OF ENVIRONMENTALLY FRIENDLY ACCOUNTING AND PROFITABILITY IN MINIMIZING CORPORATE TAX LIABILITIES

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#### Abstract

This study aims to analyze the effect of green accounting and profitability on taxes payable in mining sub-sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2020–2023. Green accounting is measured through environmental performance based on PROPER, while profitability is measured using Return on Assets (ROA). The research sample consisted of 40 observations obtained using purposive sampling. The analysis was conducted using panel data regression with the Fixed Effect Model (FEM). The results showed that green accounting did not have a significant effect on taxes payable, while profitability had a significant negative effect. Simultaneously, green accounting and profitability have a significant effect on taxes payable with a coefficient of determination ( $R^2$ ) value of 0.864972. These findings indicate that companies with high profitability tend to engage in tax management, while the implementation of green accounting is more oriented towards social legitimacy than fiscal efficiency.

**Keywords:** Green Accounting, Profitability, Tax Payable, PROPER, Mining

#### Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh green accounting dan profitabilitas terhadap pajak terutang pada perusahaan subsektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020–2023. Green accounting diukur melalui kinerja lingkungan berdasarkan PROPER, sedangkan profitabilitas diukur menggunakan Return on Assets (ROA). Sampel penelitian terdiri dari 40 observasi yang diperoleh dengan metode purposive sampling. Analisis dilakukan menggunakan regresi data panel dengan model Fixed Effect Model (FEM). Hasil penelitian menunjukkan bahwa green accounting tidak berpengaruh signifikan terhadap pajak terutang, sedangkan profitabilitas berpengaruh negatif signifikan. Secara simultan, green accounting dan profitabilitas berpengaruh signifikan terhadap pajak terutang dengan nilai koefisien determinasi ( $R^2$ ) sebesar 0,864972. Temuan ini mengindikasikan bahwa perusahaan dengan profitabilitas tinggi cenderung melakukan manajemen pajak, sementara penerapan green accounting lebih berorientasi pada legitimasi sosial daripada efisiensi fiskal.

**Kata kunci:** Akuntansi Hijau, Profitabilitas, Kewajiban Pajak, PROPER, Pertambangan

#### Introduction

As a country with abundant mineral reserves in recent years, Indonesia has the largest reserves in the world, reaching 72 million tons of the world's total reserves of 139.4 million tons, or 52% (Transparency International Indonesia 2024). On the other hand, for gold products, Indonesia is able to contribute 39% and ranks second after China. Its geographical conditions and abundant natural

resources have made Indonesia one of the world's largest mining producers, consistently ranking among the top 10 in the world. With this potential, the mining sector has become an important contributor to non-tax state revenue (PNBP). (www.feb.ugm.ac.id, 2020). In the era of industry 4.0, the mining sector has experienced development accompanied by an increase in the potential for social inequality and environmental damage, due to industrial activities that are poorly organized in the utilization of resources for maximum profit (Novita et al., 2024). On the other hand, mining companies are currently experiencing strong growth and are projected to continue to increase in the future, supported by Indonesia's rich geological potential in mineral resources. (Arfenita et al., 2024).

The mining sector is subject to taxation because it has the potential to contribute to state revenue. However, the abundance of natural resources is often exploited by irresponsible individuals and companies seeking to minimize their tax obligations. In the context of accounting and finance, every company has an obligation to pay income tax based on the profits it earns. Corporate income tax payable is a form of corporate contribution to the state, but on the other hand, it is a burden that must be managed efficiently. Tax planning is an effort to legally minimize the tax burden by taking advantage of tax incentives provided by the government, especially those related to environmentally friendly activities. The government recognizes environmental costs as deductible expenses, so companies that carry out environmental activities properly can obtain fiscal benefits.

Several contemporary industries realize that pursuing profit is not the only goal, but that social and environmental issues must also be considered (Ayuni Liana Larastiwi & Iwan Setiadi, 2024). To support their commitment to sustainability, companies need to implement green accounting. Green accounting includes activities such as identifying, measuring, and reporting costs related to the impact of operational activities on the environment. Environmental costs include prevention costs, detection costs, internal failure costs, and external failure costs. In practice, these costs arise in the form of waste treatment, investment in environmentally friendly production equipment, environmental training, environmental audits, and fines or compensation for pollution. In Indonesia, the implementation of green accounting is based on legislation, one of which is Government Regulation No. 47 of 2012 and the PROPER program by the Ministry of Environment and Forestry (KLHK). The PROPER program is used as an indicator of a company's environmental performance and is a benchmark in assessing the extent of a company's attention to environmental management. The ratings given Gold, Green, Blue, Red, or Black reflect the company's environmental commitment and responsibility.

The implementation of green accounting not only has an impact on the environment, but can also affect aspects of a company's finances, including profitability and cost efficiency. Profitability indicates a company's ability to generate profits from its business activities and is an important indicator for investors and management in assessing the company's financial performance.

Profitability plays a crucial role in business operations to ensure the company's future survival, as it can indicate that a company has good future prospects. A company's profitability shows the ratio of profits earned; in other words, profitability is defined as a company's ability to make a profit. (A'liyatus Sa'adah & Tina Martini, 2024)

Return on Assets (ROA) is a measure of profitability used in this study, as ROA shows how efficiently a company's assets are used to generate profits. The use of ROA is relevant because green accounting with energy efficiency practices, waste management, and reduction of environmental costs can support increased operational efficiency and net profit, thereby affecting the company's profitability. In addition, optimal profitability can be utilized by companies to better manage their tax obligations, either through tax planning or through the use of legitimate incentives from the government. Thus, green accounting and profitability play a strategic role in minimizing legally payable corporate taxes. On the one hand, green accounting reflects a company's social and environmental responsibilities, while profitability reflects managerial success in managing economic resources. The relationship between these three factors is important to study further, especially in the context of the mining sector, which is highly relevant to environmental issues.

## Research Method

The research method used is quantitative, with an empirical study approach, aiming to observe cause-and-effect relationships based on real-world evidence (Sekaran & Bougie, 2020). The data sources used in this study are secondary data obtained from annual reports accessed through the Indonesia Stock Exchange and official company websites. The population in this study consisted of 55 mining sub-sector companies listed on the Indonesia Stock Exchange (IDX) during the 2020-2023 period. Sampling was conducted using purposive sampling deemed relevant to the research objectives. Taking several criteria into consideration, 40 observations were obtained, with the following description:

**Table 1. Purposive Sampling**  
**SAMPLE CRITERIA**

| <b>SAMPLE CRITERIA</b>                                                                                                                                                                      | <b>SAMPEL</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| <b>MINING SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) FROM 2020 TO 2023</b>                                                                                               | 55            |
| <b>MINING SECTOR COMPANIES THAT DID NOT PUBLISH A COMPLETE ANNUAL REPORT OR SUSTAINABILITY REPORT DURING THE PERIOD 2020 TO 2023</b>                                                        | (5)           |
| <b>MINING SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) THAT USE CURRENCIES OTHER THAN THE RUPIAH FROM 2020 TO 2023</b>                                                     | (28)          |
| <b>MINING SECTOR COMPANIES LISTED ON THE IDX THAT DID NOT PARTICIPATE IN THE PROPER PROGRAM ORGANIZED BY THE MINISTRY OF ENVIRONMENT AND FORESTRY DURING THE 2020–2023 OBSERVATION YEAR</b> | (12)          |

|                                              |    |
|----------------------------------------------|----|
| <b>OUTLIER</b>                               | 45 |
| <b>NUMBER OF SAMPLE DATA</b>                 | 10 |
| <b>NUMBER OF OBSERVATIONS (10 X 4 YEARS)</b> | 40 |

## Results and Discussion

### Descriptive Statistics

**Table 2.** Descriptive Statistics  
**DESCRIPTIVE STATISTICS**

| <b>VARIABLE</b>                       | Minimum | Maximum | Mean   | Std. Deviation |
|---------------------------------------|---------|---------|--------|----------------|
| <b>GREEN ACCOUNTING PROFITABILITY</b> | 1       | 5       | 3,15   | 1,1886         |
| <b>TAX PAYABLE</b>                    | -0,1447 | 0,2817  | 0,0877 | 0,096          |
|                                       | 21,81   | 28,86   | 25,16  | 1,7394         |

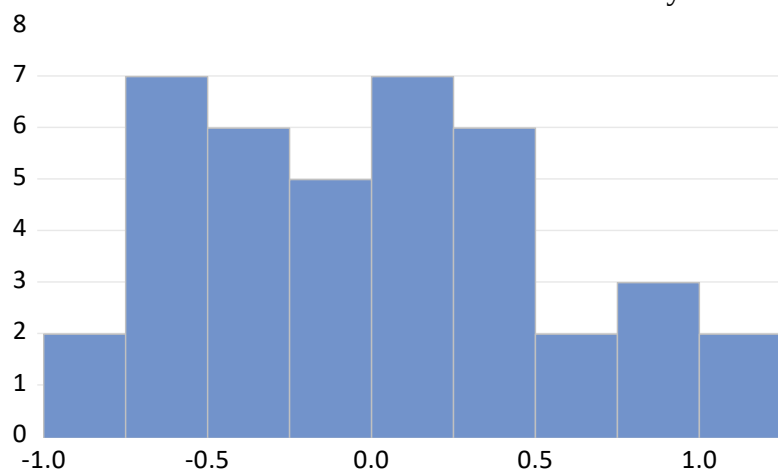
Source: Reprocessed data

The table above shows that the Green Accounting variable has a minimum value of 1 and a maximum value of 5 with an average of 3.15, while the standard deviation is 1.1886. These values indicate that the level of environmental accounting implementation in mining sub-sector companies is in the middle category, with considerable variation between companies. The profitability variable, measured by ROA, has a minimum value of -0.1447 and a maximum value of 0.2817, with an average of 0.0877 and a standard deviation of 0.096. These values indicate that there are several companies that have experienced losses (negative values), but on average, companies in the mining sub-sector still record positive profitability levels. The tax payable variable shows a minimum value of 21.81 and a maximum of 28.86, with an average of 25.16 and a standard deviation of 1.7394. The difference between the minimum and maximum values indicates that there are variations in tax liabilities among companies in the mining sub-sector, although after natural logarithm (LN) transformation, the data distribution becomes more controlled and closer to a normal distribution.

## Classical Assumption Test

### Normality Test

**Table 3.** Normality Test



|                                |           |
|--------------------------------|-----------|
| Series: Standardized Residuals |           |
| Sample 2020 2023               |           |
| Observations 40                |           |
| Mean                           | -3.89e-17 |
| Median                         | 0.000720  |
| Maximum                        | 1.176914  |
| Minimum                        | -0.807990 |
| Std. Dev.                      | 0.552684  |
| Skewness                       | 0.360370  |
| Kurtosis                       | 2.178326  |
| Jarque-Bera                    | 1.991025  |
| Probability                    | 0.369534  |

Source: Reprocessed data

Table 3 shows that the regression model results are normally distributed because the probability value exceeds 0.05, which is 0.369534.

## Multicollinearity Test

**Table 4.** Multicollinearity Test

|    | X1        | X2        |
|----|-----------|-----------|
| X1 | 1.000000  | -0.286236 |
| X2 | -0.286236 | 1.000000  |

Source: Reprocessed data

The correlation value between X1 and X2 is -0.286236, which means  $< 0.90$ . Therefore, it can be said that there is no multicollinearity between the independent variables in this model.

## Autocorrelation Test

**Table 5.** Autocorrelation Test

|                    |          |                    |          |
|--------------------|----------|--------------------|----------|
| R-squared          | 0.864972 | Mean dependent var | 0.872822 |
| Adjusted R-squared | 0.811925 | S.D. dependent var | 0.660556 |
| S.E. of regression | 0.392079 | Sum squared resid  | 4.304334 |
| F-statistic        | 16.30587 | Durbin-Watson stat | 2.290753 |
| Prob(F-statistic)  | 0.000000 |                    |          |

Source: Reprocessed data

The DW value of 2.290753 is close to 2 and falls within the range of 1.5 to 2.5, so it can be concluded that there is no autocorrelation in this regression model.

## Panel Data Regression Analysis Results

**Table 6.** Panel Data Regression Analysis

| Dependent Variable: Y<br>Method: Panel EGLS (Cross-section weights)<br>Date: 09/09/25 Time: 09:57<br>Sample: 2020 2023<br>Periods included: 4<br>Cross-sections included: 10<br>Total panel (balanced) observations: 40<br>Linear estimation after one-step weighting matrix |             |            |             |        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------|-------------|--------|
| Variable                                                                                                                                                                                                                                                                     | Coefficient | Std. Error | t-Statistic | Prob.  |
| C                                                                                                                                                                                                                                                                            | 1.000926    | 0.175931   | 5.689304    | 0.0000 |
| X1                                                                                                                                                                                                                                                                           | 0.026029    | 0.118478   | 0.219692    | 0.8277 |
| X2                                                                                                                                                                                                                                                                           | -0.303321   | 0.138481   | -2.190343   | 0.0370 |
| Effects Specification                                                                                                                                                                                                                                                        |             |            |             |        |

Source: Reprocessed data

$$Y = 1.000926 + 0.026029 X1 + 0.30332 X2 + e$$

The equation shows that the constant coefficient (C) of 1.000926 indicates that when green accounting (X1) and profitability (X2) are zero, the tax payable (Y) remains at 1.000926. The green accounting coefficient is positive at 0.026029. This means that every 1-unit increase in green accounting will increase the tax payable by 0.026029, assuming other variables remain constant.

However, the probability value ( $p = 0.8277 > 0.05$ ) indicates that the application of green accounting does not yet play a significant role in determining the amount of tax payable.

The profitability coefficient has a negative and significant value of -0.303321, which means that the higher the company's profitability, the lower the tax payable tends to be. This may indicate the existence of tax management practices, where more profitable companies seek to optimize their fiscal burden.

## Hypothesis Test Results

### Partial Test (T-test)

**Table 7.** Partial Test (T-test)

| Variable | Coefficient | Std. Error | t-Statistic | Prob.  |
|----------|-------------|------------|-------------|--------|
| C        | 1.000926    | 0.175931   | 5.689304    | 0.0000 |
| X1       | 0.026029    | 0.118478   | 0.219692    | 0.8277 |
| X2       | -0.303321   | 0.138481   | -2.190343   | 0.0370 |

Source: Reprocessed data

The partial test results show that the green accounting variable has a positive coefficient value of 0.026029 with a significance of  $0.8277 > 0.05$ . This means that green accounting does not have a significant effect on taxes payable, so the first hypothesis (H1) is rejected. In other words, the application of green accounting in mining companies during the research period has not been proven to affect the amount of tax payable.

Meanwhile, the profitability variable has a negative coefficient of -0.303321 with a significance of  $0.0370 < 0.05$ . This means that profitability has a significant effect on tax payable. The negative direction of this relationship indicates that the higher the company's profitability, the lower the tax payable tends to be. This condition may indicate that the company has implemented a tax management strategy to reduce its tax burden despite earning high profits.

### Simultaneous Test (F Test)

**Table 8.** Simultaneous Test (F Test)

|                    |          |
|--------------------|----------|
| R-squared          | 0.864972 |
| Adjusted R-squared | 0.811925 |
| S.E. of regression | 0.392079 |
| F-statistic        | 16.30587 |
| Prob(F-statistic)  | 0.000000 |

Source: Reprocessed data

The F-statistic value is 16.30587 with a probability of 0.000000, which is less than 0.05. This indicates that green accounting and profitability together have a significant effect on taxes payable.

## Coefficient of Determination ( $R^2$ )

**Table 9.** Coefficient of Determination ( $R^2$ )

|                    |          |
|--------------------|----------|
| R-squared          | 0.864972 |
| Adjusted R-squared | 0.811925 |
| S.E. of regression | 0.392079 |
| F-statistic        | 16.30587 |
| Prob(F-statistic)  | 0.000000 |

Source: Reprocessed data

The R-squared value of 0.864972 indicates that 86.5% of the variation in tax payable can be explained by the variables of green accounting and profitability. Meanwhile, the remaining 13.5% is influenced by other variables outside the scope of this study.

## Discussion

### Green Accounting Affects Corporate Tax Liabilities

Mining is one sector that has a significant impact on environmental damage as a result of irresponsible exploration and exploitation of natural resources. Considering the impact caused, the application of green accounting in the mining sector has strategic significance in creating environmental accountability and information transparency for stakeholders. Several environmental costs incurred by companies, such as waste treatment and mining reclamation costs, energy conservation costs, and clean technology investment costs, are important potentials that can reduce company profits, thereby reducing the amount of tax payable.

The results of the study show that green accounting does not have a significant effect on taxes payable, with a coefficient value of 0.026029 and a significance of  $0.8277 > 0.05$ . These findings indicate that the implementation of green accounting in mining companies during the study period was not a determining factor in the amount of taxes payable.

### Profitability affects corporate income tax liability

Profitability is a company's ability to generate profits from its operational activities. ROA is the indicator of choice because it is considered capable of describing the efficiency of asset use, providing a more comprehensive picture of overall profitability, serving as the basis for evaluating managerial performance, being relevant for comparisons between companies, and showing a company's ability to pay taxes.

The results of the study show that profitability has a negative and significant effect on taxes payable, with a coefficient of -0.303321 and a significance value of  $0.0370 < 0.05$ . This means that the higher the company's profitability, the lower the taxes payable. This finding indicates the existence of tax management practices, whereby companies that earn higher profits will seek to optimize their fiscal burden in order to reduce their tax liabilities.

### **Green Accounting and Profitability Affect Corporate Tax Liabilities**

The simultaneous test (F-test) results show that green accounting and profitability together have a significant effect on taxes payable, with an F-statistic value of 16.30587 and a probability of  $0.000000 < 0.05$ . This means that simultaneously, both independent variables are able to explain the variation in the taxes payable of mining companies on the IDX for the 2020-2023 period. The high coefficient of determination ( $R^2$ ) value of 0.864972 indicates that 86.5% of the variation in tax payable can be explained by green accounting and profitability, while the remaining 13.5% is influenced by other factors.

### **Conclusion**

Based on the test results and discussion, it can be concluded that this study provides several important findings.

First, green accounting has been proven to have no significant effect on tax payable. This shows that the implementation of environmental accounting is more aimed at gaining legitimacy and reputation for the company, rather than as a fiscal strategy to reduce the tax burden. Second, profitability has a significant negative effect on tax payable. This result indicates that companies with high profit levels tend to engage in tax management or take advantage of fiscal incentives, thereby reducing their tax liabilities. Third, simultaneously, green accounting and profitability have a significant effect on tax payable, with a contribution of 86.5%. This proves that environmental aspects and financial performance together can explain the variation in taxes payable in mining sub-sector companies. Thus, this study supports legitimacy theory, agency theory, and stakeholder theory, and reinforces previous research findings that state that a combination of sustainability and financial factors can affect a company's tax obligations.

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