

**PENGARUH *GREEN ACCOUNTING* DAN *BOARD GENDER DIVERSITY*  
TERHADAP *SUSTAINABILITY REPORT*  
(Studi Kasus pada Perusahaan Sektor Energi yang terdaftar di BEI Tahun  
2022-2024)**

**Disusun Oleh:**

**Amelia Khoerunnisa Putri**

**Pembimbing:**

**Lilis Saidah Napisah, S.E., M.M., M.Ak**

**ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh *Green Accounting* dan *Board Gender Diversity* terhadap *Sustainability Report* pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022-2024.

Pendekatan yang digunakan dalam penelitian ini adalah kuantitatif dengan metode analisis regresi linier berganda. Populasi penelitian mencakup 91 perusahaan sektor energi yang terdaftar di BEI. Teknik pengambilan sampel dilakukan melalui purposive sampling dengan kriteria tertentu, sehingga diperoleh 24 perusahaan sebagai sampel penelitian.

Hasil penelitian menunjukkan bahwa *Green Accounting* berpengaruh negatif terhadap *Sustainability Report*. Selain itu, *Board Gender Diversity* juga terbukti berpengaruh negatif terhadap *Sustainability Report*. Secara simultan, *Green Accounting* dan *Board Gender Diversity* berpengaruh negatif terhadap *Sustainability Report* pada perusahaan sektor energi yang terdaftar di BEI periode 2022-2024.

**Kata Kunci:** *Green Accounting*, *Board Gender Diversity*, *Sustainability Report*, Sektor Energi, Bursa Efek Indonesia.

***THE EFFECT OF GREEN ACCOUNTING AND BOARD GENDER  
DIVERSITY ON SUSTAINABILITY REPORT  
(Case Study of Energy Sector Companies Listed on the Indonesia Stock  
Exchange in 2022-2024)***

***Writer By:***

***Amelia Khoerunnisa Putri***

***Preceptor:***

***Lilis Saidah Napisah, S.E., M.M., M.Ak***

***ABSTRACT***

*This study aims to analyze the effect of Green Accounting and Board Gender Diversity on Sustainability Report in energy sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2022–2024.*

*The approach used in this study is quantitative with multiple linear regression analysis. The research population includes 91 energy sector companies listed on the IDX. The sampling technique was conducted through purposive sampling with specific criteria, resulting in 24 companies as the research sample.*

*The results show that Green Accounting has a negative effect on Sustainability Report. In addition, Board Gender Diversity also has a negative effect on Sustainability Report. Simultaneously, Green Accounting and Board Gender Diversity have a negative effect on Sustainability Report in energy sector companies listed on the IDX for the period 2022–2024.*

***Keywords: Green Accounting, Board Gender Diversity, Sustainability Report, Energy Sector, Indonesia Stock Exchange.***