

ABSTRAK

PENGARUH GREEN ACCOUNTING, CORPORATE SOCIAL RESPONSIBILITY, DAN LEVERAGE TERHADAP KINERJA KEUANGAN PERUSAHAAN FOOD AND BEVERAGES DI INDONESIA TAHUN 2019 – 2021

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Penelitian ini bertujuan untuk mengetahui pengaruh Green Accounting, Corporate Social Responsibility dan Leverage terhadap kinerja keuangan perusahaan Food and Beverages di Indonesia periode penelitian tahun 2019 – 2021.

Metode yang digunakan dalam penelitian ini adalah deskriptif kuantitatif dengan menggunakan SPSS versi 27. Populasi penelitian ini adalah seluruh perusahaan manufaktur dengan subsektor Food and Beverages yang terdaftar di Bursa Efek Indonesia tahun 2019 - 2021. Pemilihan sampel menggunakan purposive sampling menghasilkan 29 perusahaan sebagai sampel penelitian.

Hasil penelitian menunjukkan bahwa Green Accounting dan Leverage berpengaruh signifikan terhadap kinerja keuangan sedangkan Corporate Social Responsibility tidak berpengaruh terhadap kinerja keuangan.

***Keywords* : green accounting, corporate social responsibility, leverage, financial performance**

ABSTRACT

THE EFFECT OF GREEN ACCOUNTING, CORPORATE SOCIAL RESPONSIBILITY, AND LEVERAGE ON THE FINANSIAL PERFORMANCE OF FOOD AND BEVERAGES COMPANIES IN INDONESIA, 2019 - 2021

By

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The purpose of this study is to ascertain the effect of Green Accounting, Corporate Social Responsibility and Leverage on the Financial Performance of Indonesian Food and Beverage Companies from 2019 to 2021.

The method used in this research is descriptive quantitative with SPSS version 27. All manufacturing businesses in the Food and Beverage sub-sector that are listed on the Indonesia Stock Exchange (IDX) between 2019 and 2021 comprise the population of this study. 29 businesses were chosen as research samples through the use of purposive sampling.

The findings result that Green Accounting and Leverage both significantly affect Financial Performance, whereas Corporate Social Responsibility has no effect on financial performance.

***Keywords* : green accounting, corporate social responsibility, leverage, financial performance**