

## ABSTRACT

### THE EFFECT OF GREEN ACCOUNTING ON FINANCIAL PERFORMANCE WITH CORPORATE SOCIAL RESPONSIBILITY AS MODERATING VARIABLE

By :

**Riska Arianti Putri Ramadani**  
**riskaaryanti814@gmail.com**

Financial performance describes the succes of the company which is indicated by how the company's business activities are carried out and what has been done and achieved from these business activities. In improving financial performance the company faces a triple bottom line where the company must pay attention not only in terms of profit, but in the welfare society (people) and protect the environment (planet). This study aims to examine the effect of green accounting on financial performance with corporate social responsibility as a moderating variable in energy sector companies listed on the Indonesia Stock Exchange during 2019-2021. The research method used causality quantitative research and the sample is taken using purposive sampling method so that 30 companies are obtained. The data used is secondary data served from the company's annual report. The analysis method used panel data with the E-views 10 program. The result showed that green accounting has significantt effect to financial performance throught projected return on aset (ROA) and return on equity (ROE) and has no effect when measured using Tobin's Q. And corporate social responsibility is able to moderate and strengthen the relationship between green accounting on financial performance projected using retun on assets (ROA) and return on equity (ROE), whereas corporate social responsibility is unable to moderate and strengthen the relationship between green accounting on financial performance when measured used Tobin's Q.

**Keyword : Financial Performance, Green Accounting, CSR, ROA, ROE, Tobin's Q**

