ABSTRAK

PENGARUH PENERAPAN *GREEN ACCOUNTING* TERHADAP KINERJA KEUANGAN DENGAN *CORPORATE SOCIAL RESPONSIBILITY* SEBAGAI VARIABEL MODERASI

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Penelitian ini bertujuan untuk menguji dan membuktikan apakah terdapat *Green Accounting* terhadap kinerja keuangan yang diproksikan melalui ROA, serta untuk menguji apakah *Corporate Social Responsibility* sebagai variabel moderasi dapat mememoderasi dan memperkuat atau memperlemah hubungan antara variabel *Green Accounting* terhadap Kinerja Keuangan. Populasi dalam penelitian ini adalah perusahaan Industri sector basic material yang Terdaftar di BEI Periode 2021-2023 yaitu sebanyak 102 perusahaan. Metode pengambilan sampel dilakukan dengan metode *purposive sampling* yang menghasilkan 26 perusahaan atau keseluruhan data sebanyaak 78 selama tiga tahun pada periode 2021-2023. Alat analisis data yang digunakan dalaam penelitian ini menggunakan program *Statistical Program for Social Science* (SPSS). Hasil penelitian ini menunjukan bahwa*green accountin* berpengaruh terhadap kinerja keuangan dan *Corporate Social Responsibility* mampu memoderasi hubungan antara Green Accounting terhadap Kinerja Keuangan.

Kata Kunci : *Green Accounting, Corporate Social Responsibility* dan kinerja keuanga

ABSTRACT

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

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This study aims to test and prove the effect of Green Accounting on financial performance proxied through Return on Asset (ROA), and to test whether Corporate Social Responsibility as a moderating variable can moderate and strengthen or weaken the relationship between Green Accounting variables on financial performance. This research is quantitative research. The data source used in this research is secondary. The population in this study is industrial companies in the basic materials sector listed on the IDX for the 2021-2023 period, namely 102 companies. The sampling technique was carried out using a purposive sampling technique which resulted in 26 companies or a total of 78 data for three years in the 2021-2023 period. The data method uses Moderated Regression Analysis (MRA) with the help of the Statistical Program for Social Science (SPSS) V.25 analysis tool. The results of this study indicate that Green Accounting has a significant effect on financial performance and Corporate Social Responsibility is proven to be able to moderate the relationship between Green Accounting and Financial Performance.

Keywords: Green Accounting, Financial Performance, Corporate Social Responsibility