

***The Influence of Corporate Social Responsibility and Green Accounting on
Financial Performance Moderated by the Board of Commissioners***

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Abstract

This study is a quantitative research aimed at analyzing the influence of Corporate Social Responsibility (CSR) and Green Accounting on financial performance, moderated by the Board of Commissioners. The research population includes non-logistics energy sector companies listed on the Indonesia Stock Exchange (IDX) during the 2019–2023 period. Using purposive sampling, 7 non-logistics energy companies were selected as samples based on predefined criteria. Hypothesis testing was conducted using multiple linear regression analysis with STATA version 17. Financial performance was measured using Return on Assets (ROA), CSR was assessed using the GRI Standards 2021, Green Accounting was evaluated using the PROPER rating, and the Board of Commissioners was measured by the number of board members. The results revealed that: (1) corporate social responsibility has a positive influence on financial performance., (2) green accounting does not influence financial performance, (3) the board of commissioners does not moderate the effect of corporate social responsibility on financial performance and (4) the board of commissioners does not moderate the effect of green accounting on financial performance.

Keywords: *Financial Performance, Corporate Social Responsibility, Green Accounting, Board of Commissioners*

**Pengaruh *Corporate Social Responsibility* dan *Green Accounting* Terhadap
Kinerja Keuangan Yang Dimoderasi Oleh Dewan Komisaris**

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Abstrak

Penelitian ini merupakan studi kuantitatif yang bertujuan untuk menganalisis pengaruh *corporate social responsibility* dan *green accounting* terhadap kinerja keuangan yang dimoderasi oleh dewan komisaris. Populasi penelitian mencakup perusahaan sektor energi non-logistik yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2019-2023. Dengan menggunakan teknik *purposive sampling*, didapati 7 perusahaan sektor energi non-logistik terpilih sebagai sampel karena telah memenuhi kriteria yang sudah ditetapkan. Pengujian hipotesis dilakukan dengan analisis regresi linier berganda menggunakan STATA versi 17. Variabel kinerja keuangan diukur menggunakan ROA, variabel *corporate social responsibility* diukur menggunakan GRI Standards 2021, *green accounting* diukur dengan PROPER dan dewan komisaris diukur dengan jumlah anggota dewan komisaris. Berdasarkan hasil dari pengujian diperoleh informasi bahwa (1) *corporate social responsibility* memiliki pengaruh positif terhadap kinerja keuangan, (2) *green accounting* tidak berpengaruh terhadap kinerja keuangan, (3) dewan komisaris tidak mampu memoderasi pengaruh *corporate social responsibility* terhadap kinerja keuangan dan (4) dewan komisaris tidak mampu memoderasi pengaruh *green accounting* terhadap kinerja keuangan.

Kata kunci: kinerja keuangan, *corporate social responsibility*, *green accounting*, dewan komisaris