

Analysis of The Effect of Green Accounting and Corporate Social Responsibility on Financial Performance with Corporate Governance as A Moderating Variable

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Abstract

This study aims to examine the effect of green accounting and corporate social responsibility on financial performance, with corporate governance as a moderating variable. This study used a purposive sampling technique, resulting in a sample size of 280. Data were obtained from manufacturing companies listed on the Indonesia Stock Exchange for the 2021-2024 period. The analysis technique used in this study was multiple linear regression analysis with STATA v.12. The research findings indicate that green accounting green accounting has no effect, while corporate social responsibility has a significant effect on financial performance. Corporate governance, as a moderating variable, has not demonstrated its ability to strengthen the relationship between green accounting and corporate social responsibility on financial performance.

Keyword : *Financial Performance, Green Accounting, Corporate Social Responsibility, Corporate Governance*

Analisis Pengaruh *Green Accounting* dan *Corporate Social Responsibility* Terhadap Kinerja Keuangan Dengan *Corporate Governance* Sebagai Variabel Moderasi

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh *green accounting*, dan *corporate social responsibility* terhadap kinerja keuangan dengan *corporate governance* sebagai variabel moderasi. Penelitian ini menggunakan teknik *purposive sampling* sehingga diperoleh 280 sampel penelitian. Dalam penelitian ini data penelitian diperoleh dari perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2021-2024. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi data panel dengan STATA v.12. Temuan penelitian menunjukkan bahwa *green accounting* tidak berpengaruh dan *corporate social responsibility* berpengaruh terhadap kinerja keuangan. *Corporate governance* sebagai moderasi belum menunjukkan kemampuannya untuk memperkuat hubungan antara *green accounting* dan *corporate social responsibility* terhadap kinerja keuangan.

Kata Kunci : Kinerja Keuangan, *Green Accounting*, *Corporate Social Responsibility*, *Corporate Governance*