ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Green Accounting* terhadap *Financial Performance* dengan mediasi *Corporate Social Responsibility*. Penelitian ini merupakan jenis penelitian kuantitatif. Jenis data yang digunakan adalah data sekunder yang diperoleh dari www.idx.co.id dan website perusahaan. Populasi dalam penelitian ini adalah perusahaan sektor energy yang terdaftar di Bursa Efek Indonesia tahun 2020-2023. Sedangkan sampel penelitian ini ditentukan dengan menggunakan *purposive sampling* sehingga diperoleh total 152 data yang dapat diolah. Metode analisi yang digunakan adalah analisis regresi linear berganda dengan menggunakan *software* SPSS versi 21.

Hasil penelitian ini menunjukkan bahwa *green accounting* berpengaruh positif dan signifikan terhadap *financial performance, green accounting* berpenaruh positif dan signifikan terhadap *corporate socia responsibility, corporate social responsibility* tidak berpengaruh terhadap *financial performance*, dan hasil uji hipotesis menggunakan uji sobel menunjukkan bahwa secara tidak langsung bahwa *Corporate Social Responsibility* dapat memediasi antara *green accounting* terhadap *financial performance.*

Kata Kunci: *Green Accounting, Corporate Social Responsibility, financial performance*

ABSTRACT

This research aims to analyze the influence of Green Accounting on Financial Performance with the mediation of Corporate Social Responsibility. This research is a type of quantitative research. The type of data used is secondary data obtained from www.idx.co.id and the company website. The population in this research is energy sector companies listed on the Indonesia Stock Exchange in 2020-2023. Meanwhile, the sample for this research was determined using purposive sampling so that a total of 152 data were obtained that could be processed. The analysis method used is multiple linear regression analysis using SPSS version 21 software.

The results of this study show that green accounting has a positive and significant effect on financial performance, green accounting has a positive and significant effect on corporate social responsibility, corporate social responsibility has no effect on financial performance, and the results of hypothesis testing using the Sobel test show that indirectly, Corporate Social Responsibility can mediate between green accounting and financial performance.

Keywords: *Green Accounting, Corporate Social Responsibility, financial performance*