

ABSTRAK

Intan Windyar Handono Putri.2024. Pengaruh *Green accounting*, Kinerja Lingkungan terhadap Kinerja Keuangan dengan *Corporate Social Responsibility* sebagai Variabel Moderasi. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anny Widiastara, S.E., M.Si., CSRS, Pembimbing (II) Dra. Juli Murwani, M.Si., CSRS.

Tujuan Penelitian untuk mengetahui pengaruh Pengaruh *Green Accounting*, kinerja Lingkungan terhadap Kinerja Keuangan dengan *Corporate Social Responsibility* sebagai variabel Moderasi. Penelitian ini dilakukan pada Perusahaan pertambangan yang terdaftar di BEI periode tahun 2019-2022. Sampel penelitian berjumlah 49 Perusahaan. Metode penelitian yang digunakan yaitu pendekatan kuantitatif dengan menggunakan metode analisis regresi linier berganda dan menggunakan bantuan program SPSS versi 25.

Hasil Penelitian ini menunjukkan bahwa *green ccounting* berpengaruh positif signifikan terhadap kinerja keuangan, kinerja lingkungan tidak berpengaruh signifikan terhadap kinerja keuangan, *corporate social responsibility* dapat memoderasi hubungan antara *green accounting* terhadap kinerja keuangan serta *corporate social responsibility* dapat memoderasi hubungan antara *green accounting* terhadap kinerja keuangan.

Kata Kunci: *Green accounting*, Kinerja Lingkungan, Kinerja keuangan, CSR.

ABSTRACT

Intan Windyar Handono Putri.2024. *The Influence of Green Accounting, Environmental Performance towards Financial Performance with Corporate Social Responsibility as a Moderation Variable*. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS, Pembimbing (II) Dra. Juli Murwani, M.Si., CSRS.

The aim of this study was to determine the influence of Green Accounting, Environmental Performance towards Financial Performance with Corporate Social Responsibility as a Moderation Variable. This study was conducted on mining companies listed on the IDX for the period 2019-2022. The research sample consisted of 49 companies. The research method used was a quantitative approach using multiple linear regression analysis methods and using the SPSS version 25 program.

The results of this study indicate: green accounting has a significant positive effect towards financial performance, environmental performance does not have a significant effect towards financial performance, corporate social responsibility can moderate the relationship between green accounting and financial performance and corporate social responsibility can moderate the relationship between green accounting and financial performance.

Keywords : *Green accounting, environmental performance, financial performance, CSR.*