

## ABSTRAK

Wilma Halimatul Sa'diyah. 2024. Pengaruh *Green Accounting*, *Human Capital*, dan *Corporate Social Responsibility (CSR)* terhadap Kinerja Keuangan. Tugas Akhir. Program Studi Akuntansi. Fakultas Ekonomi dan Bisnis. Universitas PGRI Madiun. Dosen Pembimbing (I) Dr. Anny Widiastara, S.E., M.Si., CSRS (II) Richo Diana Aviyanti, S.E., M.Ak.

Kinerja Keuangan adalah suatu analisis yang dilakukan untuk melihat sejauh mana suatu perusahaan telah melaksanakan dengan menggunakan aturan-aturan pelaksanaan keuangan. Penelitian ini bertujuan untuk menguji pengaruh *green accounting*, *human capital*, dan *corporate social responsibility* terhadap kinerja keuangan. Jumlah populasi yang digunakan 271 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2019-2022. Berdasarkan teknik *purposive sampling* diperoleh sampel sebanyak 91 perusahaan yang memenuhi kriteria penelitian, sehingga selama 4 tahun pengamatan total data yang digunakan sebanyak 364 data dan setelah di *outlier* menjadi 250 data normal yang digunakan untuk penelitian. Data penelitian ini diperoleh melalui *website* resmi Bursa Efek Indonesia melalui [www.idx.co.id](http://www.idx.co.id) dan *website* resmi perusahaan terkait. Penelitian ini merupakan jenis penelitian deskriptif kuantitatif. Teknik analisis data yang digunakan, yaitu analisis regresi linear berganda dengan bantuan IBM SPSS versi 24. Hasil yang diperoleh pada penelitian ini, yaitu *green accounting* berpengaruh negatif terhadap kinerja keuangan, *human capital* berpengaruh positif terhadap kinerja keuangan, *corporate social responsibility* berpengaruh negatif terhadap kinerja keuangan.

**Kata Kunci** : *Green Accounting*, *Human Capital*, *Corporate Social Responsibility*.

## **ABSTRACT**

Wilma Halimatul Sa'diyah. 2024. *The Influence of Green Accounting, Human Capital, and Corporate Social Responsibility (CSR) on Financial Performance*. Thesis. Accounting Study Program. Faculty of Economics and Business. PGRI Madiun University. Supervisor (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS (II) Richo Diana Aviyanti, S.E., M.Ak.

*The Effect of Green Accounting, Human Capital, and Corporate Social Responsibility (CSR) towards Financial Performance. Financial Performance is an analysis conducted to see the extent to which a company has implemented using financial implementation rules. This study aimed to test the effect of green accounting, human capital, and corporate social responsibility towards financial performance. The population used was 271 manufacturing companies listed on the Indonesia Stock Exchange in 2019-2022 period. Based on the purposive sampling technique, a sample of 91 companies was obtained which met the research criteria, so during the 4 years of observation, the total data used was 364 data and after being outliers became 250 normal data used for research. The research data was obtained through the official website of the Indonesia Stock Exchange via [www.idx.co.id](http://www.idx.co.id) and the official website of the related company. This research was a type of quantitative descriptive. The data analysis technique used was multiple linear regression analysis with the help of IBM SPSS version 24. The results obtained in this study are that green accounting has a negative effect towards financial performance, human capital has a positive effect towards financial performance, corporate social responsibility has a negative effect towards financial performance.*

**Keywords:** *Green Accounting, Human Capital, Corporate Social Responsibility.*