

ABSTRACT

Fhirda Andhin Cahyani. 2024. The Moderating Role of the Audi Committee on the Effect of green accounting and Corporate social responsibility (CSR) on firm performance in Real estate Companies in Indonesia for the period 2017-2023. Final Project. Bachelor of Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Supervisor (I) Muhamad Agus Sudrajat, S.E., M.Si, CSRS. Supervisor (II) Nik Amah, S.E., M.Si., CTT, CSRS.

This study aims to empirically examine the moderating role of the audit committee on the effect of green accounting and Corporate social responsibility (CSR) on firm performance. The research method used is quantitative with secondary data collection techniques using purposive sampling on the company's annual and financial reports. The results showed that green accounting affects firm performance. CSR has no effect on firm performance. The audit committee cannot moderate green accounting and CSR on firm performance.

Keywords: *Firm performance, Green accounting, Corporate social responsibility, Audit Committee*

ABSTRAK

Fhirda Andhin Cahyani. 2024. Peran Moderasi Komite Audi pada Pengaruh *green accounting* dan *Corporate social responsibility (CSR)* terhadap *firm performance* pada Perusahaan *Real estate* diIndonesia periode 2017-2023. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Muhamad Agus Sudrajat, S.E.,M.Si, CSRS., Pembimbing (II) Nik Amah, S.E., M.Si., CTT., CSRS.

Penelitian ini bertujuan untuk menguji secara empiris peran moderasi komite audit pada pengaruh *green accounting* dan *Corporate social responsibility (CSR)* terhadap *firm performance*. Metode penelitian yang digunakan adalah kuantitatif dengan teknik pengumpulan data sekunder menggunakan purposive sampling pada laporan tahunan dan keuangan perusahaan. Hasil penelitian menunjukkan *green accounting* berpengaruh terhadap *firm performance*. *CSR* tidak berpengaruh terhadap *firm performance*. Komite audit tidak dapat memoderasi *green accounting* dan *CSR* terhadap *firm performance*.

Kata Kunci: *Firm performance*, *Green accounting*, CSR, Komite Audit