

## ABSTRAK

Artika Dwi Damayanti, 2026. *Pengaruh Corporate Social Responsibility dan Kepemilikan Institusional terhadap Kinerja Keuangan Dengan Green Innovation Sebagai Variabel Moderasi*. 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.

Penelitian ini bertujuan untuk mengetahui pengaruh *Corporate Social Responsibility* dan Kepemilikan Institusional terhadap Kinerja Keuangan perusahaan, serta untuk menguji peran *Green Innovation* sebagai variabel moderasi dalam hubungan tersebut. Penelitian ini dilakukan pada perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2024. Penelitian ini menggunakan pendekatan kuantitatif dengan menggunakan data sekunder yang diperoleh dari laporan tahunan perusahaan pertambangan. Sampel dipilih dengan metode *purposive sampling* sehingga di peroleh 58 perusahaan dengan 5 tahun periode penelitian. Sehingga menghasilkan sampel akhir sejumlah 290 sampel data untuk dianalisis. Teknik analisis data menggunakan metode analisis regresi linier berganda dan *Moderated Regression Analysis* (MRA) menggunakan aplikasi IBM SPSS 26. Hasil penelitian menunjukkan bahwa *corporate social responsibility* tidak berpengaruh terhadap kinerja keuangan, kepemilikan institusional berpengaruh positif terhadap kinerja keuangan. Namun, *green innovation* tidak mampu memoderasi pengaruh *corporate social responsibility* terhadap kinerja keuangan, maupun pengaruh kepemilikan institusional terhadap kinerja keuangan.

**Kata kunci:** *Corporate Social Responsibility*, Kepemilikan Institusional, *Green Innovation*, Kinerja Perusahaan

## ABSTRACT

Artika Dwi Damayanti, 2026. *The Effect of Corporate Social Responsibility and Institutional Ownership on Financial Performance with Green Innovation as a Moderating Variable*. Thesis. Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Supervisor (I): Dr. Anny Widiasmara, S.E., M.Si., CSRS. Supervisor (II): Dra. Juli Murwani, M.Si.

*This study aims to examine the effect of Corporate Social Responsibility (CSR) and Institutional Ownership on a company's Financial Performance, as well as to investigate the moderating role of Green Innovation in these relationships. The research was conducted on mining sector companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. This study employed a quantitative approach using secondary data obtained from the annual reports of mining companies. The sample was selected using a purposive sampling method, resulting in 58 companies observed over a five-year research period. Consequently, the final sample consisted of 290 data points for analysis. Data were analyzed using Multiple Linear Regression Analysis and Moderated Regression Analysis (MRA) with IBM SPSS Statistics 26. The results indicate that Corporate Social Responsibility has no significant effect on Financial Performance, while Institutional Ownership has a positive and significant effect on Financial Performance. However, Green Innovation is unable to moderate the relationship between Corporate Social Responsibility on Financial Performance, nor the relationship between Institutional Ownership on Financial Performance.*

**Keywords:** *Corporate Social Responsibility, Institutional Ownership, Green Innovation, Financial Performance.*