



**THE EFFECT OF GREEN ACCOUNTING, CORPORATE
SOCIAL RESPONSIBILITY, AND INSTITUTIONAL
OWNERSHIP TOWARDS FINANCIAL PERFORMANCE OF
MINING COMPANIES IN INDONESIA**

UNDERGRADUATE THESIS

**Submitted as one of the requirements to obtain
*Sarjana Akuntansi***

By:

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**FACULTY OF BUSINESS
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CIKARANG
NOVEMBER, 2023**

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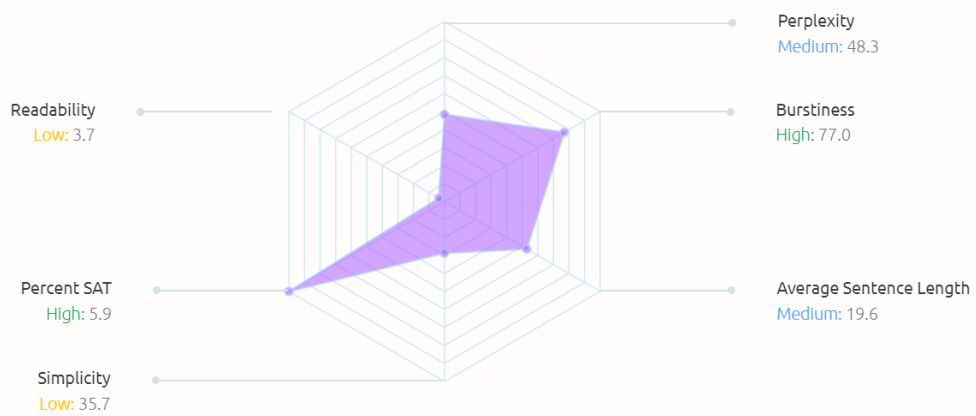
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ABSTRACT

The objective of this study is to establish empirical evidence regarding the effects of Green Accounting, Corporate Social Responsibility, and Institutional Ownership on the Financial Performance of mining companies that have been consistently listed on the Indonesia Stock Exchange from 2016 to 2022. Additionally, this research includes control variables such as Leverage and Firm Size. The research utilizes secondary data in the form of annual reports and/or sustainability reports from mining companies listed on the Indonesia Stock Exchange for the period of 2016–2022. The research employed a purposive sampling technique, which involved selecting 16 companies or 112 research samples based on specific and relevant criteria. The test results indicate that Green Accounting has no significant effect on Financial Performance, as assessed by Return on Assets (ROA), Return on Equity (ROE), and Tobin's Q. Corporate Social Responsibility has a significant effect on Financial Performance. Institutional Ownership has a significant effect on Financial Performance that is assessed using metrics Tobin's Q, however, when assessed using such as Return on Assets (ROA) and Return on Equity (ROE) Institutional Ownership has no significant effect.

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

INTISARI

Penelitian ini bertujuan untuk mengetahui bukti empiris pengaruh Akuntansi Hijau, Tanggung Jawab Sosial Perusahaan, dan Kepemilikan Institusional terhadap Kinerja Keuangan pada perusahaan pertambangan yang secara konsisten terdaftar di Bursa Efek Indonesia periode 2016 - 2022, serta terdapat variabel kontrol berupa Leverage dan Ukuran Perusahaan pada penelitian ini. Data yang digunakan dalam penelitian ini adalah data sekunder berupa laporan tahunan dan/atau laporan keberlanjutan perusahaan tambang yang terdaftar di Bursa Efek Indonesia tahun 2016 - 2022. Teknik pengambilan sampel yang digunakan pada penelitian adalah teknik purposive sampling dengan menggunakan beberapa kriteria yang relevan sehingga didapatkan 16 perusahaan atau 112 sampel penelitian. Dari pengujian tersebut ditemukan bahwa Akuntansi Hijau tidak berpengaruh signifikan terhadap Kinerja Keuangan yang diukur melalui Return on Assets (ROA), Return on Equity (ROE), dan Tobin's Q. Tanggung Jawab Sosial Perusahaan berpengaruh signifikan terhadap Kinerja Keuangan. Kepemilikan Institusional berpengaruh signifikan terhadap Kinerja Keuangan yang diukur dengan menggunakan Tobin's Q, sedangkan jika diukur menggunakan Return on Assets (ROA) dan Return on Equity (ROE), Kepemilikan Institusional tidak berpengaruh signifikan.

Kata Kunci: *Akuntansi Hijau, Tanggung jawab Sosial Perusahaan, Kepemilikan Institusional, Kinerja Keuangan*