



**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***

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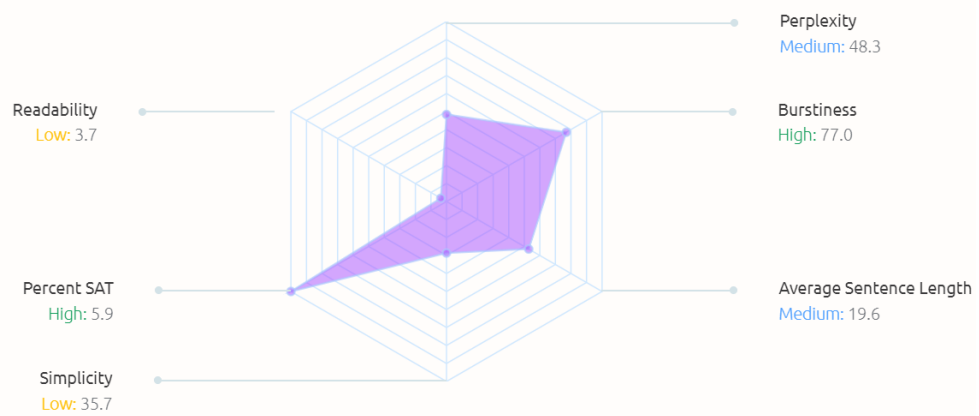
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TABLE OF CONTENTS

PAGE COVER	0
PANEL OF EXAMINERS APPROVAL.....	i
STATEMENT OF ORIGINALITY	ii
SCIENTIFIC PUBLICATION APPROVAL FOR ACADEMIC INTEREST	iii
ADVISOR’S APPROVAL FOR PUBLICATION	iv
PLAGIARISM CHECK RESULT	v
ACKNOWLEDGMENT	xviii
TABLE OF CONTENTS	xx
LIST OF FIGURES.....	xxiii
LIST OF TABLES.....	xxiv
ABSTRACT	xxv
<i>INTISARI</i>	xxvi
CHAPTER I INTRODUCTION	1
1.1 Research Background.....	1
1.2 Research Problem.....	5
1.2.1 Problem Formulation	5
1.2.2 Research Question.....	5
1.3 Research Objective.....	6
1.4 Research Scope and Limitation	6
1.5 Research Benefits	6
CHAPTER II LITERATURE REVIEW	8
2.1 Theory.....	8
2.1.1 Legitimacy Theory	8

2.1.2	Stakeholders Theory.....	9
2.1.3	Financial Performance	10
2.1.4	Green Accounting.....	10
2.1.5	Corporate Social Responsibility.....	11
2.1.6	Institutional Ownership.....	12
2.1.7	Control Variable	13
2.2	Hypothesis Development.....	13
2.2.1	The Effect of Green Accounting on Financial Performance	13
2.2.2	The Effect of Corporate Social Responsibility on Financial Performance	14
2.2.3	The Effect of Institutional Ownership on Financial Performance ..	15
2.3	Research Framework.....	15
CHAPTER III RESEARCH METHOD		17
3.1	Secondary Data Collecting and Processing.....	17
3.2	Variables and Measurement.....	18
3.2.1	Dependent Variable	18
3.2.2	Independent Variable.....	19
3.2.3	Control Variable	21
3.3	Research Model.....	22
3.3.1	Descriptive Statistic Analysis.....	22
3.3.2	Estimation of Panel Data Regression Models.....	22
3.3.3	Selection of Panel Data Regression Models	23
3.3.4	Classical Assumption Analysis	25
3.3.5	Hypothesis Analysis	27
CHAPTER IV RESULT ANALYSIS, DISCUSSION AND IMPLICATION		30

4.1	Sample Overview	30
4.2	Descriptive Statistic Analysis	31
4.3	Selection of Panel Data Regression Models.....	33
4.4	Classical Assumption Test	35
4.4.1	Normality Test.....	35
4.4.2	Multicollinearity Test	37
4.4.3	Heteroscedasticity Test.....	38
4.4.4	Autocorrelation Test.....	39
4.5	Hypothesis Testing	40
4.5.1	Coefficient of Determination (Adjusted R^2)	40
4.5.2	F-Test (Simultaneous Test).....	42
4.5.3	T-Test (Partial Significant Test).....	43
4.6	Discussion of Research Result	46
4.6.1	Green Accounting Impact on Financial Performance	46
4.6.2	Corporate Social Responsibility Impact on Financial Performance	47
4.6.3	Institutional Ownership Impact on Financial Performance	48
4.6.4	Control Variables.....	49
CHAPTER V CONCLUSION, LIMITATIONS AND SUGGESTION		50
5.1	Conclusion.....	50
5.2	Limitation	51
5.3	Recommendation.....	52
REFERENCES.....		54
APPENDIX		xxvii

LIST OF FIGURES

Figure 1 Research Framework	16
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LIST OF TABLES

Table 1 PROPER Ratings.....	19
Table 2 Criteria of Sample	30
Table 3 Descriptive Statistics	31
Table 4 Estimation Result for Model 1 (ROA)	33
Table 5 Estimation Result for Model 2 (ROE).....	34
Table 6 Estimation Result for Model 3 (Q).....	34
Table 7 Normally Test	35
Table 8 Multicollinearity Test	37
Table 9 Heteroscedasticity Test.....	38
Table 10 Autocorrelation Test	39
Table 11 Coefficient of Determination for Model 1 (ROA).....	40
Table 12 Coefficient of Determination for Model 2 (ROE).....	41
Table 13 Coefficient of Determination for Model 3 (Q).....	41
Table 14 F-test for Model 1 (ROA).....	42
Table 15 F-test for Model 2 (ROE)	42
Table 16 F-test for Model 3 (Q)	43
Table 17 T-test for Model 1 (ROA).....	44
Table 18 T-test for Model 2 (ROE)	45
Table 19 T-test for Model 3 (Q)	45

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*