

**PENGARUH PENERAPAN *GREEN ACCOUNTING* TERHADAP  
KINERJA KEUANGAN PERUSAHAAN DENGAN KINERJA  
LINGKUNGAN SEBAGAI VARIABEL INTERVENING (STUDI EMPIRIS  
PADA PERUSAHAAN INDEKS KOMPAS100 YANG TERDAFTAR DI  
BURSA EFEK INDONESIA PERIODE 2018-2022)**

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**ABSTRAK**

Tujuan riset ini untuk mengetahui dan menganalisis pengaruh pengungkapan *green accounting* terhadap kinerja lingkungan, kinerja lingkungan dan pengungkapan *green accounting* terhadap kinerja keuangan, serta peran kinerja lingkungan dalam memediasi hubungan *green accounting* dengan kinerja keuangan. Penelitian ini berjenis kuantitatif asosiatif. Metode *purposive sampling* digunakan untuk memilih sampel sehingga diperoleh 20 sampel perusahaan dengan waktu pengamatan selama lima tahun. Sumber data riset ini yaitu laporan tahunan perusahaan indeks KOMPAS100 periode 2018-2022. Data dalam riset ini dianalisis dengan *E-views12* melalui analisis regresi data panel dan uji statistik t diperoleh bahwa (1) pengungkapan *green accounting* secara positif dan signifikan mempengaruhi kinerja lingkungan, (2) kinerja lingkungan tidak mempengaruhi kinerja keuangan, (3) pengungkapan *green accounting* tidak mempengaruhi kinerja keuangan, (4) hubungan *green accounting* dengan kinerja keuangan tidak dapat dimediasi oleh kinerja lingkungan.

**Kata Kunci:** *green accounting*, kinerja keuangan, kinerja lingkungan

**THE EFFECT OF IMPLEMENTING *GREEN ACCOUNTING* ON  
COMPANY FINANCIAL PERFORMANCE WITH ENVIRONMENTAL  
PERFORMANCE AS INTERVENING VARIABLE (EMPIRICAL STUDY  
ON KOMPAS100 INDEX COMPANIES LISTED IN INDONESIAN  
STOCK EXCHANGE PERIOD 2018-2022)**

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**ABSTRACT**

*The aim of this research is to determine and analyze the effect of green accounting disclosure on environmental performance, environmental performance and green accounting disclosure on financial performance, as well as the role of environmental performance in mediating the relationship between green accounting and financial performance. This research is of associative quantitative type. The purposive sampling method was used to select samples so that 20 company samples were obtained with an observation period of five years. The data source for this research is the annual report of the KOMPAS100 index company for the 2018-2022 period. The data in this study were analyzed with E-views12 through panel data regression analysis and statistical tests. It was found that (1) closing green accounting positively and significantly affects environmental performance, (2) environmental performance does not affect financial performance, (3) closing green accounting does not affect financial performance, (4) the relationship between green accounting and financial performance cannot be mediated by environmental performance.*

**Keywords:** *environmental performance, financial performance, green accounting*