

ABSTRAK

Hermawan, I Putu Heri, (2024), Pengaruh Corporate Social Responsibility dan *Green Accounting* Terhadap Kinerja Keuangan serta Dampaknya pada Harga Saham Perusahaan Sektor Property dan Real Estate Yang Terdaftar di Bursa Efek Indonesia Tahun 2021-2023. Tesis, Magister Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci: *Corporate Social Responsibility*, *Green Accounting*, Kinerja Keuangan, Harga Saham.

Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh *corporate social responsibility* dan *green accounting* terhadap kinerja keuangan, pengaruh *corporate social responsibility*, *green accounting*, dan kinerja keuangan terhadap harga saham, serta pengaruh *corporate social responsibility* dan *green accounting* terhadap harga saham perusahaan sektor property dan real estate yang terdaftar di Bursa Efek Indonesia tahun 2021-2023 melalui kinerja keuangan. Populasi pada penelitian ini yaitu perusahaan sektor property dan real estate yang terdaftar di Bursa Efek Indonesia tahun 2021-2023 yang berjumlah 81 unit. Jumlah sampel ditentukan menggunakan teknik *purposive sampling* sehingga diperoleh 35 perusahaan yang sesuai kriteria. Analisis data menggunakan SEM (*Structural Equation Modeling*) dengan berbantuan software Stata 14. Hasil penelitian menunjukkan *corporate social responsibility* dan *green accounting* berpengaruh positif terhadap kinerja keuangan, *corporate social responsibility* dan *green accounting* tidak berpengaruh terhadap harga saham, kinerja keuangan berpengaruh positif terhadap harga saham, *corporate social responsibility* dan *green accounting* berpengaruh terhadap harga saham perusahaan sektor property dan real estate yang terdaftar di Bursa Efek Indonesia tahun 2021-2023 melalui kinerja keuangan.

ABSTRACT

Hermawan, I Putu Heri, (2024), The Influence of Corporate Social Responsibility and Green Accounting on Financial Performance and Its Impact on Stock Prices of Property and Real Estate Companies Listed on the Indonesia Stock Exchange in 2021-2023. Thesis, Master of Accounting, Postgraduate Program, Universitas Pendidikan Ganesha.

This thesis has been approved and reviewed by Advisor I: Dr. Lucy Sri Musmini, S.E., M.Sc., Ak., and Advisor II: Dr. Desak Nyoman Sri Werastuti, S.E., M.Sc., Ak.

Keywords: corporate social responsibility, green accounting, financial performance, stock price.

This study aims to empirically prove the influence of corporate social responsibility and green accounting on financial performance, the influence of corporate social responsibility, green accounting, and financial performance on stock prices, and the influence of corporate social responsibility and green accounting on stock prices of property and real estate companies listed on the Indonesia Stock Exchange in 2021-2023 through financial performance. The population in this study were 81 property and real estate sector companies listed on the Indonesia Stock Exchange in 2021-2023. The number of samples was determined using a purposive sampling technique to obtain 35 companies that met the criteria. Data analysis used SEM (Structural Equation Modeling) assisted by Stata 14 software. The results showed that corporate social responsibility and green accounting had a positive effect on financial performance, corporate social responsibility and green accounting did not affect stock prices, financial performance had a positive effect on stock prices, corporate social responsibility and green accounting affected the stock prices of property and real estate sector companies listed on the Indonesia Stock Exchange in 2021-2023 through financial performance.