THE EFFECT OF GREEN ACCOUNTING, GOOD CORPORATE GOVERNANCE, AND SUSTAINABILITY REPORTING ON FINANCIAL PERFORMANCE

(A Survey of Companies Listed in the SRI-Kehati Index for the Period 2019-2023)

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ABSTRACT

This study aims to determines how of green accounting, good corporate governance, and sustainability reporting on the financial performance of companies listed in the SRI-Kehati Index for the 2019–2023 period. The research method used is descriptive with a quantitative approach. The sampling technique applied is purposive sampling. The data used are secondary data obtained from annual reports and sustainability reports sourced from the official websites of the Indonesia Stock Exchange (IDX) and the respective companies. The population in this study includes companies listed in the SRI-Kehati Index during the 2019–2023 period. The analytical method used is panel data regression analysis with the assistance of EViews 12 software. The results of this study indicate that: (1) Green accounting and financial performance have increased and decreased. Good corporate governance tends to be stable. Sustainability reporting has increased. (2) Green accounting, good corporate governance, and sustainability reporting simultaneously have a significant effect on financial performance; and partially, green accounting has no significant effect on financial performance, GCG has a negative and significant effect, and sustainability reporting has no significant effect on financial performance.

Keywords: Green Accounting, Good Corporate Governance, dan Sustainability Reporting, Financial Performance, SRI-Kehati Index

PENGARUH *GREEN ACCOUNTING, GOOD CORPORATE GOVERNANCE*, DAN *SUSTAINABILITY REPORTING* TERHADAP KINERJA KEUANGAN

(Survei pada Perusahaan yang Terdaftar di Indeks SRI-Kehati Periode 2019-2023)

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana *green accounting, good corporate governance*, dan *sustainability reporting* terhadap kinerja keuangan pada perusahaan yang terdaftar di Indeks SRI-Kehati periode 2019-2023. Metode penelitian yang digunakan adalah metode deskriptif dengan pendekatan kuantitatif. Sedangkan teknik penarikan sampel menggunakan metode *purposive sampling*. Data yang digunakan berupa data sekunder yang diperoleh dari laporan tahunan dan laporan keberlanjutan dari *website* BEI dan masing-masing perusahaan. Populasi yang digunakan adalah perusahaan yang terdaftar ke dalam indeks SRI-Kehati Periode 2019-2023. Analisis yang digunakan merupakan analisis regresi data panel dengan bantuan *software Eviews* 12. Hasil penelitian ini menunjukkan bahwa: (1) *Green accounting* dan kinerja keuangan mengalami kenaikan dan penurunan, *good corporate governance* cenderung stabil, *sustainability reporting* mengalami peningkatan. (2) *Green accounting, good corporate governance,* dan *sustainability reporting* secara simultan berpengaruh signifkan terhadap kinerja keuangan. Secara parsial *green accounting* tidak berpengaruh signifikan terhadap kinerja keuangan, GCG berpengaruh negatif dan signifikan terhadap kinerja keuangan, *sustainability reporting* tidak berpengaruh signifikan terhadap kinerja keuangan.

Kata Kunci: *green accounting, good corporate governance,* dan *sustainability reporting*, kinerja keuangan, indeks SRI-Kehati