

ABSTRAK

PENGARUH *GREEN ACCOUNTING*, *GOOD CORPORATE GOVERNANCE* DAN *LEVERAGE* TERHADAP KINERJA KEUANGAN (STUDI PADA PERUSAHAAN SEKTOR ENERGI YANG TERDAFTAR DI BURSA EFEK INDONESIA PADA TAHUN 2020-2024)

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Penelitian ini bertujuan untuk mengetahui pengaruh *Green Accounting*, *Good Corporate Governance*, dan *Leverage* terhadap Kinerja Keuangan dengan objek perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia pada Tahun 2020-2024. *Green Accounting* diproksikan dengan GRI G-4, *Good Corporate Governance* diproksikan dengan Proksi Dewan Komisaris Independen, dan *Leverage* diproksikan dengan *Debt to Equity* (DER). Jenis penelitian yang digunakan adalah asosiatif dengan pendekatan kuantitatif. Teknik pengambilan sampel menggunakan teknik *purposive sampling* dan diperoleh 10 perusahaan. Teknik analisis data menggunakan regresi data panel melalui Eviews 12. Hasil penelitian menunjukkan secara parsial *Green Accounting* berpengaruh signifikan positif terhadap Kinerja Keuangan, *Leverage* berpengaruh signifikan negatif terhadap Kinerja Keuangan, dan *Good Corporate Governance* berpengaruh tidak signifikan terhadap Kinerja Keuangan. Hasil penelitian secara simultan menunjukkan ketiga variabel tersebut berpengaruh terhadap Kinerja Keuangan.

Kata kunci: Green Accounting, Good Corporate Governance, Leverage, Kinerja Keuangan

ABSTRACT

THE EFFECT OF GREEN ACCOUNTING, GOOD CORPORATE GOVERNANCE, AND LEVERAGE ON FINANCIAL PERFORMANCE: EVIDENCE FROM ENERGY SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE PERIOD 2020–2024

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Abstract: *Financial performance is one of the important indicators used to assess a company's ability to manage its resources and maintain business sustainability. This study aims to examine the effect of Green Accounting, Good Corporate Governance, and Leverage on Financial Performance in energy sector companies listed on the Indonesia Stock Exchange during the 2020–2024 period. Green Accounting is proxied by GRI G-4, Good Corporate Governance is proxied by the Independent Board of Commissioners, and Leverage is proxied by Debt to Equity Ratio (DER). This study uses an associative research design with a quantitative approach. The sampling technique used was purposive sampling, resulting in 10 companies as the research sample. The data analysis technique employed panel data regression using EViews 12. The results show that partially, Green Accounting has a significant positive effect on financial performance, Leverage has a significant negative effect on financial performance, and Good Corporate Governance has no significant effect on financial performance. Simultaneously, the three variables significantly affect financial performance.*

Keywords: *Green Accounting, Good Corporate Governance, Leverage, Financial Performance*