

ABSTRAK

Skripsi dengan judul “Pengaruh Penerapan *Green Accounting*, *Environmental Performance* dan CSR Terhadap Kinerja Keuangan Pada Perusahaan Manufaktur Subsektor Farmasi yang Terdaftar di BEI” yang ditulis Thalia Ridha Asmarani, NIM. 12403193189, pembimbing Ruly Priantilianingtiasari, SE., S.Pd., M.Sy.

Penelitian ini bertujuan (1) Untuk menganalisis *green accounting*, *environmental performance* dan CSR secara simultan memberi pengaruh terhadap kinerja keuangan perusahaan manufaktur subsektor farmasi yang terdaftar di BEI periode tahun 2019-2023. (2) Untuk menganalisis pengaruh *green accounting* terhadap kinerja keuangan perusahaan manufaktur subsektor farmasi yang terdaftar di BEI periode tahun 2019-2023. (3) Untuk menganalisis pengaruh *environmental performance* terhadap kinerja keuangan perusahaan manufaktur subsektor farmasi yang terdaftar di BEI periode tahun 2019-2023. (4) Untuk menganalisis pengaruh CSR terhadap kinerja keuangan perusahaan manufaktur subsektor farmasi yang terdaftar di BEI periode tahun 2019-2023.

Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder. Data diambil dari website resmi Bursa Efek Indonesia. Pengambilan sampel menggunakan *purposive sampling* dengan jumlah sampel sebanyak 6 perusahaan 30 data. Metode analisis data yang digunakan yaitu model regresi data panel untuk membuktikan hipotesis penelitian.

Hasil penelitian ini menunjukkan bahwa (1) *Green accounting*, *environmental performance* dan CSR secara simultan berpengaruh positif signifikan terhadap kinerja keuangan. (2) Adanya pengaruh *green accounting* secara positif dan signifikan terhadap kinerja keuangan. (3) Tidak adanya pengaruh *environmental performance* secara positif dan signifikan terhadap kinerja keuangan. (4) Tidak adanya pengaruh CSR secara positif dan signifikan terhadap kinerja keuangan.

Kata Kunci : *Green Accounting*, *Environmental Performance*, CSR, Kinerja Keuangan

ABSTRACT

The thesis with the title "The Effect of the Implementation of Green Accounting, Environmental Performance and CSR on Financial Performance in Manufacturing Companies in the Pharmaceutical Subsector Listed on the IDX" was written Thalia Ridha Asmarani , NIM 12403193189 , Supervisor of Ruly Priantilianingtiasari, S.E., S.Pd., M.Sy.

This study aims to (1) To analyze green accounting, environmental performance and CSR simultaneously influencing the financial performance of pharmaceutical subsector manufacturing companies listed on the IDX for the period of 2019-2023. (2) To analyze the influence of green accounting on the financial performance of manufacturing companies in the pharmaceutical subsector listed on the IDX for the period of 2019-2023. (3) To analyze the influence of environmental performance on the financial performance of manufacturing companies in the pharmaceutical subsector listed on the IDX for the period of 2019-2023. (4) To analyze the influence of CSR on the financial performance of manufacturing companies in the pharmaceutical subsector listed on the IDX for the period of 2019-2023.

This study uses a quantitative approach with secondary data. The data is taken from the official website of the Indonesia Stock Exchange. The sample performance used purposive sampling with a sample number of 6 companies with 30 data. The data analysis method used is a panel data regression model to prove the research hypothesis.

The results of this study show that (1) Green accounting, environmental performance and CSR simultaneously have a significant positive effect on financial performance. (2) There is a positive and significant influence of green accounting on financial performance. (3) There is no positive and significant influence of environmental performance on financial performance. (4) There is no positive and significant influence of CSR on financial performance.

Keywords: Green Accounting, Environmental Performance, CSR, Financial Performance