ABSTRAK

Skripsi dengan judul Pengaruh *Green Accounting*, *Free Cash Flow*, dan *Human Capital* terhadap Kinerja Keuangan Perusahaan Sektor Energi yang Terdaftar di Bursa Efek Indonesia ini ditulis oleh Natasya Putri Rahmadani, NIM 1860403222049, Program Studi Akuntansi Syariah, Jurusan Ekonomi, Fakultas Ekonomi dan Bisnis Islam, Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung, dengan pembimbing Dr. Lantip Susilowati, S.Pd., M.M.

Kata Kunci: *Green Accounting*, *Free Cash Flow*, *Human Capital*, Kinerja Keuangan.

Penelitian ini dilatarbelakangi oleh perusahaan sektor energi yang saat ini menghadapi tantangan transisi ke energi terbarukan, tekanan regulasi keberlanjutan, keterbatasan infrastruktur, dan kebutuhan pembiayaan. Perusahaan sektor energi dituntut untuk mempertahankan kinerja keuangan yang stabil. Di tengah meningkatnya perhatian investor dan sorotan publik terhadap kinerja keberlanjutan, kemampuan perusahaan dalam menjaga kinerja keuangan menjadi aspek krusial untuk mempertahankan daya saing dan keberlanjutan usaha.

Tujuan penelitian ini secara spesifik bermaksud untuk: (1) Untuk menguji pengaruh *green accounting*, *free cash flow*, dan *human capital* secara simultan terhadap kinerja keuangan perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (2) Untuk menguji pengaruh *green accounting* secara parsial terhadap kinerja keuangan perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (3) Untuk menguji pengaruh *free cash flow* secara parsial terhadap kinerja keuangan perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (4) Untuk menguji pengaruh *human capital* secara parsial terhadap kinerja keuangan perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia

Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif. Sampel penelitian ini sejumlah 39 perusahaan dari populasi perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia. Data diolah dengan SPSS 26.0. Teknik analisis data yang digunakan yaitu uji asumsi klasik, uji regresi berganda, uji f (simultan), uji t (parsial), dan uji koefisien determinasi.

Hasil penelitian menunjukkan bahwa: (1) Secara simultan, *green accounting*, *free cash flow*, dan *human capital* berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (2) Secara parsial, *green accounting* berpengaruh positif tidak signifikan terhadap kinerja keuangan perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (3) Secara parsial, *free cash flow* berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (4) Secara parsial, *human capital* berpengaruh positif dan signifikan terhadap kinerja keuangan perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia.

ABSTRACT

The thesis with the title "The Influence of Green Accounting, Free Cash Flow, and Human Capital on the Financial Performance of Energy Sector Companies Listed on the Indonesia Stock Exchange" written by Natasya Putri Rahmadani, NIM 1860403222049, Sharia Accounting Study Program, Department of Economics, Faculty of Islamic Economics and Business, Sayyid Ali Rahmatullah State Islamic University of Tulungagung which was guided by Dr. Lantip Susilowati, S.Pd., M.M.

Keywords: Green Accounting, Free Cash Flow, Human Capital, Financial Performance

This study is motivated by energy sector companies currently facing challenges in transitioning to renewable energy, regulatory pressures on sustainability, infrastructure limitations, and financing needs. Energy sector companies are required to maintain stable financial performance. Amid growing investor attention and public scrutiny of sustainability performance, a company's ability to maintain financial performance is crucial to maintaining competitiveness and business sustainability.

The specific objectives of this study are: (1) To examine the simultaneous effects of green accounting, free cash flow, and human capital on the financial performance of energy sector companies listed on the Indonesia Stock Exchange (2) To examine the partial effect of green accounting on the financial performance of energy sector companies listed on the Indonesia Stock Exchange (3) To examine the partial effect of free cash flow on the financial performance of energy sector companies listed on the Indonesia Stock Exchange (4) To examine the partial effect of human capital on the financial performance of energy sector companies listed on the Indonesia Stock Exchange

This study uses a quantitative approach with an associative research type. The research sample consists of 39 companies from the population of energy sector companies listed on the Indonesia Stock Exchange. The data was analysed using SPSS 26.0. The data analysis techniques used are classical assumption tests, multiple regression tests, f tests (simultaneous), t tests (partial), and coefficient of determination tests.

The results of the study show that: (1) Simultaneously, green accounting, free cash flow, and human capital have a positive and significant effect on the financial performance of energy sector companies listed on the Indonesia Stock Exchange (2) Partially, green accounting has a positive but insignificant effect on the financial performance of energy companies listed on the Indonesia Stock Exchange. (3) Partially, free cash flow has a positive and significant effect on the financial performance of energy sector companies listed on the Indonesia Stock Exchange. (4) Partially, human capital has a positive and significant effect on the financial performance of energy sector companies listed on the Indonesia Stock Exchange.