

ABSTRAK

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Program Studi : Akuntansi
Judul : Pengaruh *Green Intellectual Capital*, *Green Accounting*, *Corporate Social Responsibility* dan Ukuran Perusahaan terhadap Kinerja Keuangan dan Harga Saham (Studi Pada Perusahaan Sektor *Basic Materials* Yang Terdaftar Di Bursa Efek Indonesia Tahun 2022-2023).

Penelitian ini bertujuan untuk mengetahui pengaruh *green intellectual capital*, *green accounting*, *corporate social responsibility* dan ukuran perusahaan terhadap kinerja keuangan dan harga saham. Sampel pada penelitian ini adalah Perusahaan sektor *Basic Materials* yang terdaftar di Bursa Efek Indonesia Tahun 2022-2023. Penelitian ini menggunakan teknik *purposive sampling* untuk pemilihan sampel berdasarkan kriteria-kriteria tertentu. Data yang digunakan dalam penelitian ini diperoleh dari publikasi Bursa Efek Indonesia dan *website* resmi masing-masing perusahaan. Penelitian ini menggunakan sampel sebanyak 72 perusahaan dengan jumlah data observasi tahun 2022-2023 sebanyak 123 data. Hasil penelitian menunjukkan bahwa variabel *green intellectual capital* tidak berpengaruh signifikan terhadap kinerja keuangan, *green intellectual capital* tidak berpengaruh signifikan terhadap harga saham, *green accounting* tidak berpengaruh signifikan terhadap kinerja keuangan, *green accounting* tidak berpengaruh signifikan terhadap harga saham, *corporate social responsibility* tidak berpengaruh signifikan terhadap kinerja keuangan, *corporate social responsibility* tidak berpengaruh signifikan terhadap harga saham, ukuran perusahaan tidak berpengaruh signifikan terhadap kinerja keuangan, ukuran perusahaan berpengaruh positif dan signifikan terhadap harga saham.

Kata Kunci: *Green Intellectual Capital*, *Green Accounting*, *Corporate Social Responsibility*, Ukuran Perusahaan, Kinerja Keuangan, Harga Saham.

ABSTRACT

Name : Erina Uliartha
Study Program : Accounting
Title : *The Effect of Green Intellectual Capital, Green Accounting, Corporate Social Responsibility and Company Size on Financial Performance and Stock Prices (Study of Basic Materials Sector Companies Listed on the Indonesia Stock Exchange in 2022-2023).*

This study aims to determine the effect of green intellectual capital, green accounting, corporate social responsibility and company size on financial performance and stock prices. The sample in this study is a Basic Materials sector company listed on the Indonesia Stock Exchange in 2022-2023. This study uses purposive sampling technique for sample selection based on certain criteria. The data used in this study were obtained from the Indonesia Stock Exchange publication and the official website of each company. This study used a sample of 72 companies with a total of 123 data observations from 2022-2023. The results showed that the green intellectual capital variable had no significant effect on financial performance, green intellectual capital had no significant effect on stock prices, green accounting had no significant effect on financial performance, green accounting had no significant effect on stock prices, corporate social responsibility had no significant effect on financial performance, corporate social responsibility had no significant effect on stock prices, company size had no significant effect on financial performance, company size had a positive and significant effect on stock prices.

Keywords: *Green Intellectual Capital, Green Accounting, Corporate Social Responsibility, Company Size, Financial Performance, Stock Price.*