

ABSTRAK

Nama : Taupik Hidayat
Program Studi : Program Studi Akuntansi
Judul : Pengaruh *Blue Accounting*, *Corporate Social Responsibility (CSR)*, dan *Stakeholders Influence Capacity* terhadap *Financial Performance* (Studi Pada Perusahaan Sektor Maritim Yang Terdaftar Di Bursa Efek Indonesia Tahun 2021-2022).

Penelitian ini bertujuan untuk mengetahui pengaruh *blue accounting*, *corporate social responsibility (CSR)*, dan *stakeholders influence capacity* terhadap *financial performance*. Sampel pada penelitian ini adalah Perusahaan sektor Maritim yang terdaftar di Bursa Efek Indonesia Tahun 2021-2022. Dalam penarikan sampel, penulis menggunakan teknik *purposive sampling* yaitu metode pemilihan sampel yang didasarkan kepada kriteria-kriteria tertentu. Data yang digunakan diperoleh dari publikasi Bursa Efek Indonesia dan website resmi masing-masing perusahaan. Penelitian ini menggunakan 24 sampel dengan 2 tahun pengamatan sehingga totalnya sebanyak 48 observasi dengan estimasi regresi linear berganda data panel. Hasil penelitian menunjukkan bahwa variabel *blue accounting* berpengaruh negatif dan tidak signifikan terhadap *financial performance*, *corporate social responsibility* berpengaruh positif dan tidak signifikan terhadap *financial performance*, *stakeholders influence capacity* berpengaruh positif dan signifikan terhadap *financial performance*.

Kata Kunci: *Blue Accounting*, *Corporate Social Responsibility*, *Stakeholders Influence Capacity*, *Financial Performance*.

ABSTRACT

Name : Taupik Hidayat
Study Program : Study Program Accounting
Title : *The Effect of Blue Accounting, Corporate Social Responsibility (CSR), and Stakeholders Influence Capacity on Financial Performance (Study of Maritime Sector Companies Listed on the Indonesia Stock Exchange in 2021-2022).*

This study aims to determine the effect of blue accounting, corporate social responsibility (CSR), and stakeholder influence capacity on financial performance. The sample in this study were Maritime sector companies listed on the Indonesia Stock Exchange in 2021-2022. In withdrawing the sample, the authors used purposive sampling technique, namely a sample selection method based on certain criteria. The data used was obtained from the Indonesia Stock Exchange publication and the official website of each company. This study used 24 samples with 2 years of observation so that a total of 48 observations with multiple linear regression estimation of panel data. The results showed that the variable blue accounting has a negative and insignificant effect on financial performance, corporate social responsibility has a positive and insignificant effect on financial performance, stakeholder influence capacity has a positive and significant effect on financial performance.

Keywords: *Blue Accounting, Corporate Social Responsibility, Stakeholders Influence Capacity, Financial Performance.*