

## ABSTRAK

Nama : Elvi Novita Sari  
Program Studi : Akuntansi  
Judul : Pengaruh *Corporate Governance*, *Corporate Social Responsibility* Dan *Green Accounting* Terhadap Kinerja Keuangan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia

Penelitian ini bertujuan untuk menguji pengaruh antara *Corporate Governance*, *Corporate Social Responsibility* Dan *Green Accounting* Terhadap Kinerja Keuangan Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. Populasi dalam penelitian ini adalah 213 perusahaan. Teknik pengambilan sampel yang digunakan yaitu menggunakan teknik purposive sampling sehingga sampel yang digunakan adalah sebanyak 38 perusahaan manufaktur dengan dua tahun pengamatan sehingga diperoleh total data sampel sebesar 76 data. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data sekunder yang dikumpulkan dengan teknik studi kepustakaan yang diperoleh melalui website [www.idx.co.id](http://www.idx.co.id) yang dianalisis menggunakan analisis regresi data panel dengan bantuan software eviews 13. Hasil penelitian menunjukkan bahwa dewan direks, komisaris independen, *corporate social responsibility* dan *green accounting* tidak berpengaruh signifikan terhadap kinerja keuangan. Kepemilikan institusional berpengaruh positif signifikan terhadap kinerja keuangan sedangkan komite audit berpengaruh negatif signifikan terhadap kinerja keuangan.

**Kata kunci** Dewan Direksi, Dewan Komisaris Independen, Kepemilikan Institusional, Komite Audit, *Corporate Social Responsibility* dan *Green Accounting*

## **ABSTRACT**

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*Study Program* : Accounting

*Title* : *The Influence of Corporate Governance, Corporate Social Responsibility and Green Accounting on Financial Performance in Manufacturing companies Listed on the Indonesia Stock Exchange*

*This research aims to examine the influence of Corporate Governance, Corporate Social Responsibility and Green Accounting on the Financial Performance of Manufacturing Companies Listed on the Indonesian Stock Exchange. The population in this study was 213 companies. The sampling technique used was purposive sampling technique so that the sample used was 38 manufacturing companies with two years of observation so that a total sample data of 76 data was obtained. This research is quantitative research using secondary data collected using library study techniques obtained via the website [www.idx.co.id](http://www.idx.co.id) which was analyzed using panel data regression analysis with the help of eviews 13 software. The results showed that the board of directors, independent commissioners, corporate social responsibility and green accounting do not have a significant effect on financial performance. Institutional ownership has a significant positive effect on financial performance, while the audit committee has a significant negative effect on financial performance.*

**Keywords** *Board of Directors, Independent Board of Commissioners, Institutional Ownership, Audit Committee, Corporate Social Responsibility and Green Accounting.*