

**PENGARUH PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY*  
DALAM MEMEDIASI HUBUNGAN *GREEN ACCOUNTING*  
TERHADAP KINERJA KEUANGAN**

**TESIS**



**PROGRAM MAGISTER DAN DOKTOR  
FAKULTAS EKONOMI DAN BISNIS  
UNIVERSITAS ANDALAS  
PADANG**

**2023**

## **Pengaruh Pengungkapan *Corporate Social Responsibility* Dalam Memediasi Hubungan *Green Accounting* Terhadap Kinerja Keuangan**

Oleh: Anggela Sukma Pratiwi (22120532011)  
*Magister Akuntansi, Universitas Andalas*

Dosen Pembimbing  
Dr. Raudhatul Hidayah, SE, ME, Ak, CA

Tujuan dari studi ini adalah untuk mengetahui dan memberi bukti empiris pengaruh pengungkapan CSR dalam memediasi *green accounting* (environmental performance dan environmental cost) terhadap kinerja keuangan. Sampel penelitian terdiri dari 58 perusahaan sektor non keuangan yang terdaftar di Bursa Efek Indonesia dan mengikuti PROPER Kementerian lingkungan hidup periode 2019-2021. Pengujian hipotesis menggunakan SEM-PLS dengan software SmartPLS 4.0.

Hasil penelitian menunjukkan bukti bahwa environmental performance berpengaruh positif signifikan terhadap kinerja keuangan; Environmental cost tidak berpengaruh signifikan terhadap kinerja perusahaan; environmental performance tidak berpengaruh signifikan terhadap pengungkapan CSR; Environmental cost tidak berpengaruh terhadap pengungkapan CSR; Pengungkapan CSR tidak berpengaruh positif signifikan terhadap kinerja keuangan; CSR tidak mampu memediasi *green accounting* terhadap kinerja keuangan.

Temuan penelitian menunjukkan bahwa hanya environmental performance, yang mampu meningkatkan kinerja keuangan. Semakin tinggi environment performance semakin tinggi pula kinerja keuangan perusahaan karena memperoleh citra baik dimata publik. Sehingga perusahaan perlu mempertahankan pengungkapan environmental performance dalam laporan keuangan dan mempertimbangkan pengungkapan dalam website perusahaan sebagai upaya meningkatkan kinerja keuangan dan citra positif di masyarakat.

**Kata kunci :** *Environmental performance; Environmental cost; CSR, Profitabilitas*



# **The Influence of Corporate Social Responsibility in Mediating Relationships Green Accounting on Financial Performance**

By: Anggela Sukma Pratiwi (22120532011)  
Magister of Accounting, Andalas University

Thesis Advisor  
Dr. Raudhatul Hidayah, SE, ME, Ak, CA

*This aim of this study is to determine and provide empirical evidence of the influence of CSR disclosure in mediating green accounting (environmental performance and environmental costs) on financial performance. The research sample consisted of 58 observations of non-financial sector companies listed on the Indonesia Stock Exchange and following the environmental ministry's PROPER for the 2019-2021 period. Hypothesis testing uses SEM-PLS with SmartPLS 4.0 software.*

*The research results show evidence that environmental performance has a significant positive effect on financial performance; Environmental costs do not have a significant effect on company performance; environmental performance does not have a significant effect on CSR disclosure; Environmental costs have no effect on CSR disclosure; CSR disclosure does not have a significant positive effect on financial performance; CSR is unable to mediate green accounting on financial performance.*

*Research findings show that only environmental performance is able to improve financial performance. The higher the environmental performance, the higher the company's financial performance because it has a good image in the eyes of the public. So companies need to maintain environmental performance disclosures in financial reports and consider disclosures on the company website as an effort to improve financial performance and a positive image in society.*

**Keywords:** *Environmental performance; environmental costs; CSR, Profitability*

