

## ABSTRAK

Penelitian ini dilatarbelakangi oleh fluktuasi kinerja keuangan pada perusahaan sektor energi dan pertambangan yang diduga dipengaruhi oleh biaya yang berkaitan dengan tanggung jawab lingkungan, sehingga mendorong penerapan *green accounting* dalam mendukung keberlanjutan perusahaan. Penelitian ini bertujuan untuk menganalisis pengaruh *green accounting* terhadap kinerja keuangan dengan *environmental performance* sebagai variabel mediasi pada perusahaan sektor energi dan pertambangan di Indonesia. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder dari laporan tahunan, laporan keberlanjutan, dan PROPER. Populasi penelitian adalah perusahaan sektor energi dan pertambangan yang terdaftar di BEI periode 2021–2024. Sampel ditentukan dengan *purposive sampling* sebanyak 30 perusahaan dengan 120 observasi. Analisis data menggunakan analisis jalur (*path analysis*) dengan regresi. Hasil penelitian menunjukkan bahwa *green accounting* berpengaruh positif terhadap kinerja keuangan. Namun, *green accounting* tidak berpengaruh terhadap *environmental performance*, dan *environmental performance* berpengaruh negatif terhadap kinerja keuangan. Selain itu, *environmental performance* tidak mampu memediasi pengaruh *green accounting* terhadap kinerja keuangan.

Kata kunci: *Green Accounting*, *Environmental Performance*, Kinerja Keuangan.



## ABSTRACT

*This study was motivated by fluctuations in the financial performance of companies in the energy and mining sectors, which are presumed to be influenced by costs related to environmental responsibility. This condition encourages the implementation of green accounting to support corporate sustainability. The study aims to analyze the effect of green accounting on financial performance, with environmental performance serving as a mediating variable in energy and mining sector companies in Indonesia. This study employed a quantitative approach using secondary data obtained from annual reports, sustainability reports, and PROPER assessments. The population consisted of energy and mining companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. Using purposive sampling, 30 companies with a total of 120 observations were selected as the sample. Data were analyzed using path analysis with regression techniques. The results indicate that green accounting has a positive effect on financial performance. However, green accounting has no effect on environmental performance, while environmental performance negatively affects financial performance. Furthermore, environmental performance is unable to mediate the effect of green accounting on financial performance.*

*Keywords: Green Accounting, Environmental Performance, Financial Performance, PROPER.*

