

Green Accounting and Corporate Social Responsibility to Company Performance

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ABSTRACT

Public and company awareness of environmental sustainability is a serious concern. Green accounting has objectives related to the activities of companies and other environmental organizations, including the interests of companies and organizations. The purpose of this study is to analyze and examine the effect of the application of Green Accounting and Corporate Social Responsibility on company performance. This study uses a descriptive quantitative method with secondary data originating from mining companies' financial statements on the Indonesia Stock Exchange for the 2019-2021 period. The sample is selected using the purposive sampling method. The analysis tool in this study uses simple and multiple regression analysis. The application of green accounting partially does not affect company performance, while Corporate social responsibility affects financial performance. It shows that green accounting has not been considered in improving the company's financial performance, and Corporate social responsibility has been taken into consideration in improving its performance. A positive corporate image will increase stakeholder interest in companies with increased performance. Simultaneously green accounting and corporate social responsibility affect the company's performance.

Keywords: Green Accounting, Corporate Social Responsibility, Company Performance.