

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *green accounting*, *good corporate governance*, dan ukuran perusahaan terhadap kinerja keuangan pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2021-2024. Kinerja keuangan diukur menggunakan *return on assets*, sedangkan variabel independen mencakup *green accounting*, *good corporate governance* dan ukuran perusahaan. *Good corporate governance* diukur menggunakan dewan direksi, dewan komisaris independen, keahlian keuangan komite audit, kepemilikan institusional, dan kepemilikan manajerial. Populasi dalam penelitian ini adalah perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2021-2024. Teknik sampling yang digunakan dalam penelitian ini adalah *purposive sampling*. Analisis data pada penelitian ini menggunakan analisis regresi linear berganda dengan pengujian asumsi klasik. Hasil penelitian ini menunjukkan bahwa dewan direksi, kepemilikan manajerial, dan ukuran perusahaan berpengaruh positif dan signifikan terhadap kinerja keuangan. Dewan komisaris independen berpengaruh negatif signifikan terhadap kinerja keuangan. *Green accounting*, keahlian keuangan komite audit dan kepemilikan institusional tidak berpengaruh terhadap kinerja keuangan.

Kata kunci: Kinerja Keuangan, Green Accounting, Good Corporate Governance, Dewan Direksi, Dewan Komisaris Independen, Keahlian Keuangan Komite Audit, Kepemilikan Institusional, Kepemilikan Manajerial, Ukuran Perusahaan.

ABSTRACT

This study aims to analyze the influence of green accounting, good corporate governance, and company size on the financial performance of energy sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2021-2024. Financial performance is measured using return on assets, while the independent variables include green accounting, good corporate governance, and company size. Good corporate governance is measured using the board of directors, independent board of commissioners, audit committee financial expertise, institutional ownership, and managerial ownership. The population in this study is energy sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2021-2024. The sampling technique used in this study was purposive sampling. Data analysis in this study used multiple linear regression analysis with classical assumption testing. The results of this study indicate that, board of directors, managerial ownership, and company size have a positive and significant effect on financial performance. Independent board of commissioners have a significant negative effect on financial performance. Green accounting, audit committee financial expertise and institutional ownership have no effect on financial performance.

Keywords: *Financial Performance, Green Accounting, Good Corporate Governance, Board of Directors, Independent Board of Commissioners, Audit Committee Financial Expertise, Institutional Ownership, Managerial Ownership, Company Size.*