

ABSTRAK

Permintaan ekonomi dunia yang semakin cepat perusahaan harus senantiasa membuat berbagai inovasi untuk menjaga eksistensinya. Kinerja keuangan adalah penentuan ukuran – ukuran tertentu yang dapat mengukur keberhasilan suatu organisasi ataupun perusahaan dalam menghasilkan keuntungan atau laba. Metode yang digunakan Penelitian ini Pendekatan kuantitatif dipilih dengan tujuan memperoleh bukti empiris dari variabel *Green Intellectual Capital Index*, biaya *Corporate Social Responsibility*, dan Sistem Manajemen Lingkungan ISO 14001 terhadap kinerja keuangan yang dipilih dengan teknik *purposive sampling*. Analisis data dilakukan menggunakan regresi linear berganda, Uji F, dan Uji t setelah pengujian asumsi klasik. Berdasarkan hasil analisis, dapat disimpulkan bahwa *Green Intellectual Capital Index* dan Sistem Manajemen Lingkungan ISO 14001 berpengaruh signifikan terhadap kinerja keuangan perusahaan, sedangkan biaya *Corporate Social Responsibility* tidak berpengaruh. *Green Intellectual Capital Index* terbukti mampu meningkatkan kinerja keuangan melalui efisiensi operasional, inovasi, dan penciptaan nilai tambah, sementara penerapan ISO 14001 mendorong efisiensi, pengurangan biaya lingkungan, serta peningkatan reputasi perusahaan. Di sisi lain, biaya CSR belum memberikan dampak ekonomi secara langsung karena masih dianggap sebagai beban jangka pendek dan belum dikelola secara optimal untuk meningkatkan kinerja keuangan perusahaan.

Kata Kunci: Kinerja Keuangan, *Green Intellectual Capital Index*, Biaya *Corporate Social Responsibility*, Sistem Manajemen Lingkungan ISO 14001

ABSTRACT

The increasingly rapid demands of the global economy require companies to continually innovate to maintain their existence. Financial performance is the determination of certain measures that can measure the success of an organization or company in generating profits. The method used in this study is a quantitative approach chosen with the aim of obtaining empirical evidence from the variables of the Green Intellectual Capital Index, Corporate Social Responsibility costs, and the implementation of the ISO 14001 Environmental Management System on financial performance selected using purposive sampling techniques. Data analysis was performed using multiple linear regression, F Test, and T Test after testing the classical assumptions. Based on the results of the analysis, it can be concluded that the Green Intellectual Capital Index and the ISO 14001 Environmental Management System have a significant effect on the company's financial performance, while Corporate Social Responsibility costs have no effect. The Green Intellectual Capital Index has been proven to improve financial performance through operational efficiency, innovation, and the creation of added value, while the implementation of ISO 14001 encourages efficiency, reduces environmental costs, and improves the company's reputation. On the other hand, CSR costs have not had a direct economic impact because they are still considered a short-term expense and have not been optimally managed to improve the company's financial performance.

Keywords: *Financial Performance, Green Intellectual Capital Index, Corporate Social Responsibility Cost, Environmental System ISO 14001*