

ABSTRACT

This study aims to examine the effect of green accounting and corporate social responsibility on financial performance. The independent variable of green accounting is measured by the company's environmental costs, while corporate social responsibility is proxied by Social Disclosure Score. Company performance which is the dependent variable is measured using Return on Asset.

The population consist of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2018-2021. Using purposive sampling method, this study employs 77 samples of the manufacturing companies. Data are the analyzed using multiple linear regression.

As predicted, the findings show that green accounting and corporate social responsibility positively affect the financial performance of the manufacturing companies listed on the Indonesia Stock Exchange

Keywords: Green Accounting, Corporate Social Responsibility, Financial Performance, Return on Asset