

## Intisari

Penelitian ini bertujuan untuk menguji pengaruh *green accounting* dan *corporate social responsibility (CSR) disclosure* terhadap kinerja keuangan yang diukur menggunakan ROA. Penelitian ini dilakukan dengan metode penelitian kuantitatif. Sampel yang digunakan dalam penelitian ini merupakan perusahaan sektor pertambangan peserta PROPER yang terdaftar di Bursa Efek Indonesia (BEI) yang menerbitkan *annual report* dan *CSR report* selama tahun 2017-2021. Pemilihan sampel dilakukan dengan metode *purposive sampling* dan diperoleh sebanyak 19 perusahaan. Variabel independen yang digunakan yaitu *green accounting* dan *corporate social responsibility (CSR) disclosure*, dan variabel kontrol berupa *firm size*, *leverage* dan *reporting period* (sebelum atau selama COVID-19). Hasil penelitian menunjukkan bahwa variabel *green accounting* tidak berpengaruh terhadap kinerja keuangan. Sedangkan, variabel *corporate social responsibility (CSR) disclosure* memiliki pengaruh positif terhadap kinerja keuangan perusahaan.

**Kata kunci:** *green accounting*, *corporate social responsibility disclosure*, ROA, *firm size*, *leverage*, *reporting period*, kinerja keuangan, pertambangan

### ***Abstract***

*The purpose of this study is to investigate how corporate social responsibility (CSR) disclosure and green accounting affect financial performance as determined by ROA. Quantitative research techniques were used to carry out this study. The mining sector company participating in PROPER which is listed on the Indonesia Stock Exchange (IDX) and publishes annual reports and CSR reports for 2017–2021 is the sample used in this study. Purposive sampling was used to choose the sample, and 19 companies were included. Green accounting and corporate social responsibility (CSR) disclosure are utilized as independent factors, whereas business size, leverage, and the reporting period (before or during COVID-19) are used as control variables. The study's findings demonstrate that the green accounting variable has no bearing on a company's financial performance. While the variable disclosure of corporate social responsibility (CSR) has a positive effect on the company's financial performance.*

**Keywords:** *green accounting, corporate social responsibility disclosure, ROA, firm size, leverage, reporting period, financial performance, mining*