

ABSTRACT

The performance of an organization or company can be seen in the financial statements published by the company. The primary purpose of financial reporting is to disclose information about the company's past performance in order to predict the company's performance in the future. Therefore, good corporate financial performance can increase stakeholder confidence in decision-making and investment.

The financial performance in this study is measured using the profitability ratio of Return on Capital. (ROCE). The study aims to test the impact of green accounting on financial performance and test the influence of Green accounting on Financial Performance with transparency as a variable moderation. The indicators used on the variables studied include green accounting measured using a dummy scale by giving a value to the company that discloses the nominal cost of CSR, and Transparency is measured using the criteria to be met in the information and Transparency section of the ASEAN Corporate Governance Scorecard (ACGS).

The research population is a metal and mineral mining subsector company listed on the Indonesian Stock Exchange in 2018-2022. The sample selection was done using purposive sampling so that 18 companies met the criteria as sample research. Data collection in this research involves documentation techniques and the study of libraries with secondary data sources. Data analysis techniques used are double linear regression and moderate regression analysis.

The research finds that partially green accounting positively impacts financial performance. Simultaneously, green accounting and transparency influence financial performance. Regarding the moderate regression analysis test results, it can be concluded that transparency is moderating in strengthening the impact of green accounting on financial performance in the metal and mineral mining sub-sector companies listed in the IDX in 2018-2022.

For future researchers, this research is expected to serve as a reference and information supplement in conducting research related to financial performance, green accounting, and transparency. For investors, the findings provide advice for investors to invest in companies that disclose the nominal cost of implementing green accounting. For regulators, it is recommended that regulations and socialization be made related to implementing nominal disclosure of green accounting implementation costs.

Keyword: Financial Performance, Green accounting, Transparency