RINGKASAN

Penelitian ini berjudul “Pengaruh *Green Accounting* dan Komisaris Independen terhadap Kinerja Keuangan Perusahaan Sektor Kesehatan yang Terdaftar di Bursa Efek Indonesia (BEI) pada Periode 2021-2024”.

Penelitian ini merupakan penelitian kuantitatif yang bertujuan menguji dan menganalisis pengaruh dari *green accounting* dan komisaris independen terhadap kinerja keuangan perusahaan. Teori legitimasi dan teori keagenan digunakan untuk mendukung penelitian ini. Hipotesis yang diajukan dalam penelitian ini antara lain: (1) H1: *Green Accounting* berpengaruh positif terhadap kinerja keuangan perusahaan, (2) H2: Komisaris Independen berpengaruh positif terhadap kinerja keuangan perusahaan.

Populasi dalam penelitian ini adalah seluruh perusahaan sektor kesehatan yang terdaftar di Bursa Efek Indonesia selama tahun 2021-2024. Teknik pengambilan sampel menggunakan *purposive sampling* dan diperoleh sebanyak 13 perusahaan, sehingga data yang diperoleh selama periode penelitian sebanyak 52 data penelitian. Variabel *green accounting* diukur dengan total seluruh biaya lingkungan yang dikeluarkan oleh perusahaan. Komisaris independen diukur dengan proporsi jumlah dewan komisaris independen dibandingkan dengan total dewan komisaris. Kinerja keuangan perusahaan diukur dengan *Return On Asset* (ROA).

Teknik analisis data yang digunakan adalah analisis regresi data panel. Alat yang digunakan untuk membantu pengolahan data yaitu *software Eviews* versi 12, yang meliputi analisis statistik deskriptif, pemilihan model regresi data panel (uji chow, uji hausman, uji lagrange multiplier), uji asumsi klasik (uji normalitas dan uji multikolinearitas), analisis regresi data panel, dan uji hipotesis (uji koefisien determinasi, uji f dan uji t).

Hasil penelitian dengan menggunakan analisis regresi data panel *Random Effect Model* (REM) menunjukkan bahwa (1) H1 ditolak bahwa *green accounting*

tidak berpengaruh terhadap kinerja keuangan perusahaan, (2) H2 ditolak bahwa komisaris independen tidak berpengaruh terhadap kinerja keuangan perusahaan.

Implikasi teoritis dalam penelitian ini yaitu dapat menambah wawasan mengenai pengaruh *green accounting* dan komisaris independen terhadap kinerja keuangan perusahaan. Selain itu, diharapkan dapat menambah wawasan mengenai teori legitimasi dan teori agensi yang berhubungan dengan *green accounting*, komisaris independen, dan kinerja keuangan perusahaan. Implikasi praktis dari penelitian ini dapat membantu perusahaan memahami urgensi dari penerapan *green accounting* dan komisaris independen. Bagi perusahaan disarankan untuk terus menerapkan *green accounting* yang didukung dengan transparansi dan akuntabilitas yang kuat, serta mempertimbangkan persentase jumlah dewan komisaris independen dan kompetensinya.

Kata Kunci: *Green Accounting*, Akuntansi Hijau, Komisaris Independen, *Good Corporate Governance*, Kinerja Keuangan Perusahaan.

SUMMARY

This study is entitled "The Influence of Green Accounting and Independent Commissioner on Financial Performance of Health Sector Companies Listed on Indonesia Stock Exchange (IDX) in 2021-2024."

This study was a quantitative study to examine and analyze the influence of green accounting and the independent commissioner on company financial performance. Legitimacy theory and agency theory were used to support this study. The hypotheses in this study are: (1) H1: Green Accounting has a positive effect on company financial performance, (2) H2: Independent Commissioner has a positive effect on company financial performance.

The population in this study was all health sector companies listed on the Indonesia Stock Exchange from 2021 to 2024. The sampling technique used was purposive sampling and resulted in 13 companies. Thus, the data obtained during the study were 52. The green accounting variable was measured with the total environmental costs incurred by the company. The independent commissioner was measured by the proportion of independent commissioners compared with the total board of commissioners. Company financial performance was measured by Return On Assets (ROA)

The data analysis technique used was data panel regression analysis. The instruments used for data processing was Eviews software version 12, including descriptive statistical analysis, panel data regression model selection (chow test, hausman test, lagrange multiplier test), classical assumption test (normality test and multicollinearity test), data panel regression analysis, and hypothesis test (coefficient of determination test, f-test, and t-test).

The results of the study using panel data regression analysis with Random Effect Model (REM) showed that (1) H1 was rejected, indicating that green accounting did not have an influence on company financial performance, (2) H2 *was rejected, indicating that the independent commissioner did not have an influence on company financial performance.*

The theoretical implication of this study is to increase insights regarding the influence of green accounting and independent commissioner on company financial performance. Moreover, this study is also expected to increase insights regarding the legitimacy theory and agency theory related to green accounting, the independent commissioner, and company financial performance. The practical implication of this study is that it can assist companies to understand the urgency of implementing green accounting and an independent commissioner. For the company, it is suggested to continue implementing green accounting supported by transparency and strong accountability, as well as considering the percentage of independent commissioner and their competence.

Keywords: Green Accounting, Independent Commissioner, Good Corporate Governance, Company Financial Performance.