

ABSTRACT

The aim of this research is to analyze the influence of green accounting implementation on environmental performance with corporate social responsibility disclosure as a mediating variable. The dependent variable in this study is environmental performance measured using the PROPER rating, while the independent variable is the implementation of green accounting measured using proxies such as recycled material, environmental cost allocation, and renewable energy. The mediating variable is corporate social responsibility disclosure measured using the Global Reporting Initiative 77 index. Additionally, the control variable, company size, is measured by total assets.

The sample used in this research consists of 95 companies in the mining, energy, and manufacturing sectors listed on the Indonesia Stock Exchange from 2017 to 2021. The timeframe considered aims to compare the influence of green accounting implementation on environmental performance both before the COVID-19 pandemic (2017-2019) and during the COVID-19 pandemic (2020-2021). The data analyzed in this study utilized Partial Least Squares (PLS) and WarpPLS 7.0 software for hypothesis testing.

The findings indicate that green accounting implementation has a positive effect on corporate environmental performance, green accounting implementation positively affects corporate CSR disclosure, CSR disclosure positively affects corporate environmental performance, CSR disclosure can mediate the relationship between green accounting implementation and corporate environmental performance. There is a difference in the impact of changes in the influence of green accounting implementation on corporate environmental performance both before and during the COVID-19 pandemic.

Keywords: green accounting, environmental performance, corporate social responsibility, COVID-19 pandemic.