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INFLUENCE GREEN ACCOUNTING, CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABLE REPORTING ON THE FINANCIAL PERFORMANCE OF SUBSECTOR MANUFACTURING COMPANIES TEXTILE AND GARMENTS LISTED ON THE INDONESIAN STOCK EXCHANGE YEAR 2020-2022

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ABSTRACT
This research aims to examine the influence of green accounting, corporate social responsibility and sustainable reporting on the financial performance of textile and garment subsector manufacturing companies listed on the Indonesia Stock Exchange in 2020-2022. Determining the sample using the purposive sampling method, the sample was obtained by banking companies in the 2020-2022 time period so that 30 observation data were obtained. The data used is secondary data and the data analysis technique used is multiple linear regression method by conducting a series of assumption tests to ensure the suitability of the data. The data processing used in this research uses panel data regression with the help of Eviews version 10 software. The results of this research show that green accounting has a positive and significant effect on financial performance, corporate social responsibility has a positive and significant effect on financial performance and sustainable reporting has a negative and significant effect. financial performance. Based on the results of the simultaneous test (F Test), it shows that all independent variables have an effect simultaneously or together on the dependent variable. Based on the predictive ability of these three variables, financial performance is 75.52%, while the remaining 24.48% is influenced by other variables outside this research.
Keywords: **Corporate Social Responsibility, Financial Performance, Green Accounting, Sustainable reporting**

INTRODUCTION

The development of various industrial sectors has driven Indonesia's rapid economic growth. On the other hand, this progress also encourages the emergence of various environmental impacts which must be managed appropriately in accordance with applicable regulations to prevent pollution and environmental damage. As the social and environmental crisis increases, company performance declines, which can reduce company value and give rise to ongoing competition between companies. The textile and garment industry is one of the largest subsectors in the processing and non-oil and gas industries. In 2019, this industry contributed around 7.2% of the total GDP of the non-oil and gas processing industry, reaching IDR 200,019 billion (Central Statistics Agency, 2023). The COVID-19 pandemic and the threat of recession in 2023 which is shaking economic growth throughout the world,

including Indonesia and many other large countries, are hindering opportunities for growth in the textile and garment industry. As a result, problems arise. Because people's purchasing power has decreased, this situation. causes economic uncertainty, resulting in a decrease in demand for various products and services. The textile and garment industry is one of the most affected by this condition (SARI, 2022). Decreasing consumer demand reduces company sales. Because their financial performance continues to decline drastically, some companies are even facing the risk of bankruptcy anddelistingfrom the Indonesian Stock Exchange. Of the 22 companies in the textile and garment.

Subsector listed on the IDX, four have been discontinued and will be delisted in 2022. These four companies are PT Panasia Indo Resources Tbk (HDTX), PT Sri Rejeki Isman Tbk (SRIL), PT Tifico Fiber Indonesia Tbk (TFCO), and PT Nusantara Inti Corpora Tbk (UNIT). According to the IDX Special Notation displayed on its website, one of the reasons the Indonesian Stock Exchange suspended or temporarily suspended the company's operations was a financial report that showed poor equity. This shows that the business has experienced losses so that the value of its assets is no longer sufficient to pay off all debts. If debts, especially short-term ones, are not repaid quickly, the company will face two options: liquidate assets to pay debts or go bankrupt. Green Accounting has an important role in overcoming environmental and social problems, and has goals that have an impact on achieving sustainable development and the environment, which influences the company's behavior in dealing with responsibility and social issues. Green accounting or what is often also called environmental accounting (environmental accounting) is the practice of incorporating environmental management and conservation principles into reporting practices that include cost and benefit analysis.CNBC Indonesia, according to data from the Ministry of Industry from 2020, the garment industry experienced a decline in production numbers and a decline in utilization rates from 84.93% to 65%. This is due to expensive raw material prices, decreased demand, and distribution challenges caused by mobility restrictions. The Indonesian Textile Association even claims that as many as 1.8 million people have been laid off and laid off in this industry to date. Disclosure Corporate Social Responsibility by the company in the annual report is expected to be able to fulfill information compliance for stackholders And publicso that the company will get support in its efforts to achieve company goals. (Sari & Putri, 2022) Companies in Indonesia are currently making sustainability report because the information in it is considered to help the company in providing additional information to stakeholders that cannot be reported in the financial reports. Sustainability report(SR) can be used as a medium for conveying company information to stakeholders, including as a delivery medium intellectual capital Company. (Siregar & Safitri, 2019). Development sustainability report shows a positive trend. This report has attracted the attention of companies in Indonesia as a report that is able to provide disclosure of elements and information that are not yet well covered Annual Reportn or Financial Statements.

METHOD

This research was conducted at textile and garment subsector manufacturing companies listed on the official website of the Indonesian Stock Exchange in 2020-2022 and in accordance with predetermined criteria. The population in this research are textile and garment subsector manufacturing companies listed on the Indonesia Stock Exchange in the period 2020 to 2022, totaling 22 companies. t uses the method sampling technique purposive sampling.The data analysis technique in this research uses a planar data regression analysis tool with the help of the Eviews version 10 application software.

RESULTS

View | Proc | Object | Print | Name | Edit+/- | CellFmt | Grid+/- | Title | Comments+/-

	A	B	C	D	E	F
1	Date: 06/13/24 Time: 23:20					
2	Sample: 2020 2022					
3						
4		ROA	C	GRA	CSR	SRP
5						
6	Mean	0.041754	1.000000	3.966667	0.453480	0.678531
7	Median	0.028441	1.000000	4.000000	0.472527	0.728814
8	Maximum	0.139950	1.000000	5.000000	0.736264	1.135593
9	Minimum	0.001063	1.000000	3.000000	0.120879	0.169492
10	Std. Dev.	0.039432	0.000000	0.808717	0.130661	0.210920
11	Skewness	1.160898	NA	0.059531	-0.781340	-0.594858
12	Kurtosis	3.436887	NA	1.583937	4.174447	3.663935
13						
14	Jarque-Bera	6.977006	NA	2.524263	4.776617	2.320294
15	Probability	0.030547	NA	0.283050	0.091785	0.313440
16						
17	Sum	1.252622	30.00000	119.0000	13.60440	20.35594
18	Sum Sq. Dev.	0.045091	0.000000	18.96667	0.495093	1.290136
19						
20	Observations	30	30	30	30	30
21						

Source: eviews 10 output results, data processed in 2024.

Based on the data above, it can be explained as follows:

1. The dependent variable, namely financial performance in manufacturing companies in the textile and garment subsector, has a total of 30 observed data in 2020-2022 with a minimum value of 0.001063 while the maximum value is 0.139950
2. Independent Variable, namelygreen accountingThe textile and garment subsector manufacturing companies have a total of 30 observed data in 2020-2022 with a minimum value of 3,000,000 while the maximum value is amounting to 5,000000.
3. Independent Variables namelycorporate social responsibilityThe textile and garment subsector manufacturing companies have a total of 30 observed data in 2020-2022 with a minimum value of 0.120879 while a maximum value of 0.736264.
4. Independent Variables namelysustainable reportingThe textile and garment subsector manufacturing companies have a total of 30 observed data in 2020-2022 with a minimum value of 0.169492 while the maximum value is 1.135593.

Selection of Multiple Linear Regression Models for Hausman Test Panel Data

View | Proc | Object | Print | Name | Edit+/- | CellFmt | Grid+/- | Title | Comments+/-

	A	B	C	D	E
1	Correlated Random Effects - Hausman Test				
2	Equation: MODEL_REM				
3	Test cross-section random effects				
4					
5	Test Summary		Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
6					
7	Cross-section random		14.082475	3	0.0028
8					
9					
10	Cross-section random effects test comparisons:				
11					
12	Variable		Fixed	Random	Var(Diff.)	Prob.
13					
14	GRA		0.001193	0.009291	0.000007	0.0022
15	CSR		1.089896	-0.067955	0.381681	0.0609
16	SRP		-0.621022	0.034019	0.155288	0.0965
17						

Source: eviews 10 output results, data processed in 2024

Based on the results of the Hausman test shown in the table above, the significance value ofchi-square cross sectionis 0.0028 < 0.05 so statistically H0 is rejected, so it can be concluded that the model used in this research isfixed effects model.

Selection of Panel Data Regression

Dependent Variable: Y
Method: Panel Least Squares
Date: 06/11/24 Time: 21:23
Sample: 2020 2022
Periods included: 3
Cross-sections included: 10
Total panel (balanced) observations: 30

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.035842	0.030235	-1.185433	0.2522
GRA	0.001193	0.007350	0.162342	0.8730
CSR	1.089896	0.658461	1.655216	0.1162
SRP	-0.621022	0.418881	-1.482576	0.1565

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.755210	Mean dependent var	0.041754
Adjusted R-squared	0.582416	S.D. dependent var	0.039432
S.E. of regression	0.025481	Akaike info criterion	-4.203071
Sum squared resid	0.011038	Schwarz criterion	-3.595885
Log likelihood	76.04606	Hannan-Quinn criter.	-4.008827
F-statistic	4.370596	Durbin-Watson stat	3.091288
Prob(F-statistic)	0.003017		

Source: eviews 10 output results, data processed in 2024

Based on regression resultsfixed effectsmodel shown in the table above, then you can

The results obtained from the regression model equation between the dependent variable (ROA) and the independent variables (GRA, CSR, and SRP) are as follows:

ROA = -0.035842 0.001193 GRA_{it}1.089896 CSR_{it}-0.621022 SRP_{it}

Information :

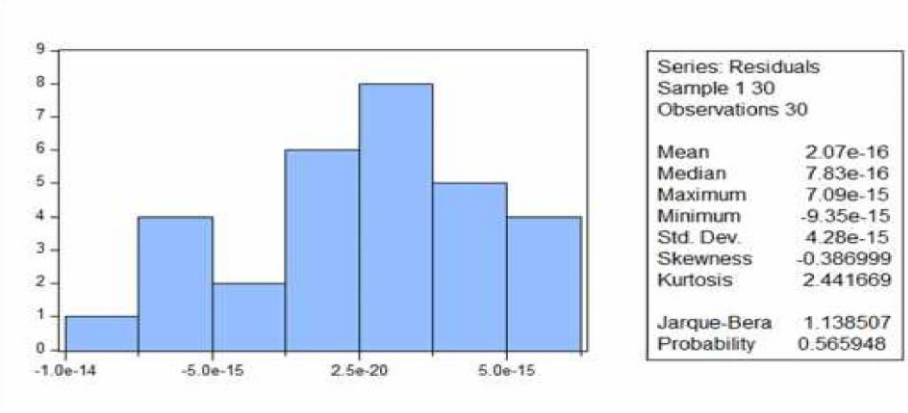
ROA = Return On Asset
GRA = Green Accounting
CSR = Corporate Social Responsibility
SRP = Sustainability Reporting
i = Number of disclosures
t = The research time period is 2020-2022

Based on the regression equation above, it can be explained that:

1. Based on the equation above, the constant value is -0.035842 and has a negative sign, this indicates that if the independent variable has a value of 0, then the Company's financial performance level (ROA) decreases by 0.035842%.
2. The coefficient value of GRA is 0.001193. This shows that for every 1% increase in GRA, the company's financial performance level (ROA) will increase by 0.001193%.
3. The coefficient value of CSR is 1.089896. This shows that for every 1% increase in CSR, the company's financial performance level (ROA) will increase by 1.089896%.
4. The coefficient value of SRP is -0.621022 and has a negative sign. This shows that for every 1% increase in SRP, the company's financial performance level (ROA) will decrease by 0.621022%

Classic assumption test

Normality test



Source: eviews 10 output results, data processed in 2024

Drawing conclusions from the normality test results in the image above shows that the value Jarque-Beraamounting to 1.138507 with valueProbability0.565948 > 0.05 then you can it was concluded that this study had a normal distribution.

Multicollinearity Test

View | Proc | Object | Print | Name | Edit+/- | CellFmt | Grid+/- | Title | Comments+/-

	A	B	C	D	E
1		X1	X2	X3	
2					
3	X1	1.000000	0.420527	0.404427	
4	X2	0.420527	1.000000	0.764057	
5	X3	0.404427	0.764057	1.000000	
6					
7					

Source: eviews 10 output results, data processed in 2024

Based on the table above, the correlation value for each variable has a coefficient value below 0.7 < 0.08, so there is no multicollinearity problem.

Heteroscedasticity Test

	A	B	C	D	E
1	Heteroskedasticity Test: Breusch-Pagan-Godfrey				
2					
3	F-statistic	3.086787	Prob. F(3,26)		0.0446
4	Obs*R-squared	7.878842	Prob. Chi-Square(3)		0.5486
5	Scaled explained SS	4.907719	Prob. Chi-Square(3)		0.3887
6					
7					

Source: eviews 10 output results, data processed in 2024

The test results are at a significant level of 0.54 > 0.05, so it can be concluded that there is no heteroscedasticity problem.

Autocorrelation Test

Cross-section fixed (dummy variables)

R-squared	0.755210	Mean dependent var	0.041754
Adjusted R-squared	0.582416	S.D. dependent var	0.039432
S.E. of regression	0.025481	Akaike info criterion	-4.203071
Sum squared resid	0.011038	Schwarz criterion	-3.595885
Log likelihood	76.04606	Hannan-Quinn criter.	-4.008827
F-statistic	4.370596	Durbin-Watson stat	3.091288
Prob(F-statistic)	0.003017		

Source: eviews 10 output results, data processed in 2024

Based on the test results above, it shows that the DW value is 3.091288, which means there is no correlation. Conclusions are based on the formula DL < DW < 4-DU or 1.2576 < 3.091288 > 2.3489

Partial Test (t Test)

1. If t count < t table: H0 is accepted and Ha is rejected

So the independent variable partially does not have a significant influence on the dependent variable.

2. If t count > t table: H0 is rejected and Ha is accepted

So the independent variable partially significantly influences the dependent variable. The t table value can be seen in the statistical t table at df = nk-1 or 30-4-1 = 25 (k is the number of variables), with a significance levelα = 5% and t-valuetable is 1.708141.

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.035842	0.030235	-1.185433	0.2522
GRA	0.001193	0.007350	0.162342	0.8730
CSR	1.089896	0.658461	1.655216	0.1162
SRP	-0.621022	0.418881	-1.482576	0.1565

Source: eviews 10 output results, data processed in 2024

Based on the t test calculation table, you can see the partial test results on the green accounting variable,corporate social responsibility and sustainable reporting . The financial perfomance variable can be tested as follows:

1. Influence Green Accounting on Financial Performance

The results of the panel data regression analysis test show t-statistical results for the independent variablesGreen Accounting(X_1) is 0.162342, while the t-table value is with α = 5%, where the t-table value is 1.708141, which means that the t-statistical value is smaller than the t-table value (0.162342 < 1.708141), then if we look at the probability value namely 0.8730 which is greater than 0.05, then H0 is rejected and Ha is accepted. This means that Green Accounting(X_1) has a significant influence on financial performance (Y).

2. Influence Corporate Social Responsibilityon Financial Performance

The test results show that the t-statistic for the independent variablecorporate social responsibility(X_2) is 1.655216, while the t-table value is 0.224922, which
means that the t-statistic value is smaller than the t table value (1.655216 < 1.708141), then if you look at the probability value, it is 0.1162 which is smaller than 0.05. This shows thatcorporate social responsibility(X_2) has a significant influence on financial performance (Y).

3. Influence Sustainable Reporting on Financial Performance

The results of the t test with panel data regression analysis show t statistical results for the independent variablessustainable reporting(X_3) is -1.482576, while the t-table value with α = 5%is 0.224922, which means that the t-statistic value is smaller than the t-table value (-1.482576 < 1.708141), then if you look at the probability value, it is 0.1565 which is greater than 0.05. This means that disclosurecorporate social responsibility(X_3) has a significant influence on financial performance (Y).

Simultaneous Test (f Test)

Test Results f

Cross-section fixed (dummy variables)			
R-squared	0.755210	Mean dependent var	0.041754
Adjusted R-squared	0.582416	S.D. dependent var	0.039432
S.E. of regression	0.025481	Akaike info criterion	-4.203071
Sum squared resid	0.011038	Schwarz criterion	-3.595885
Log likelihood	76.04606	Hannan-Quinn criter.	-4.008827
F-statistic	4.370596	Durbin-Watson stat	3.091288
Prob(F-statistic)	0.003017		

Source: eviews 10 output results, data processed in 2024

Based on the results of the table above, the statistical F value is 4.370596 while the F table with a level of α = 5% is equal to2.77 Thus, F statistics > F table (4.370596 > 2.77), then it can also be seen from the probability value, namely 0.003017 which is smaller than the significance level of 0.05 so that H0 is rejected and Ha is accepted. This shows that the variablegreen accounting,corporate social reportingAndsustainable reportingin a way together (simultaneously) have a significant influence on company value, so the regression model can be used to predict the dependent variable.

Coefficient of Determination Test (R_2)

Cross-section fixed (dummy variables)			
R-squared	0.755210	Mean dependent var	0.041754
Adjusted R-squared	0.582416	S.D. dependent var	0.039432
S.E. of regression	0.025481	Akaike info criterion	-4.203071
Sum squared resid	0.011038	Schwarz criterion	-3.595885
Log likelihood	76.04606	Hannan-Quinn criter.	-4.008827
F-statistic	4.370596	Durbin-Watson stat	3.091288
Prob(F-statistic)	0.003017		

Source: eviews 10 output results, data processed in 2024

Based on table 4.14 above, the Adjusted R-Square (R2) number is 0.755210. This shows that the percentage contribution of the influence of the independent variable to the dependent variable is 75.52%. Or it can be interpreted that the independent variable used in the model is able to explain 75.52% of the dependent variable. The remaining 24.48% is explained by other variables outside this research.

DISCUSSION

Based on the results of the tests carried out in this research. There are several conclusions, namely as follows:

1. The results of the panel data regression analysis test show t-statistical results for the variables independentgreen accounting(X1) is the result of panel data regression analysis testing showing t-statistical results for the independent variablesGreen Accounting(X1) is 0.162342, while the t-table value with α =5% ,where the t-table value is 1.708141,

which means that the t-statistical value is smaller than the t-table value (0.162342 < 1.708141), then if you look at the probability value, which is 0.8730 which is greater than 0.05, then H0 is rejected and Ha is accepted . This means thatGreen Accounting(X1) has a significant influence on financial performance (Y).

2. The test results show that the t-statistic for the independent variablecorporate social responsibility(X_2) is 1.655216, while the t-table value is 1.708141, which means that the t-statistic value is smaller than the t table value (1.655216 < 1.708141), then if you look at the probability value, it is 0.1162 which is smaller than 0.05. This shows thatcorporate social responsibility(X_2) has a significant influence on financial performance (Y).
3. The results of the t test with panel data regression analysis show t statistical results for the independent variablessustainable reporting(X_3) is -1.482576, while the t-table value with α =5%is 0.224922, which means that the t-statistic value is smaller than the t-table value (-1.482576 < 1.708141), then if you look at the probability value, it is 0.1565 which is greater than 0.05. This means thatsustainable reporting(X_3) has a significant influence on financial performance (Y).
4. The F statistic is 4.370596 while the F table has a level of α =5%is 2.77. Thus, F statistics > F table (4.370596 > 2.77), then it can also be seen from the probability value that it is 0.003017 which is smaller than the significance level of 0.05 so that H0 is rejected and Ha is accepted. This shows that the variablegreen accounting, corporate social reportingAndsustainable reportingtogether (simultaneously) have a significant influence on financial performance, so the regression model can be used to predict the dependent variable.

CONCLUSION

The results of this research show that green accounting has a positive and significant effect on financial performance, corporate social responsibility has a positive and significant effect on financial performance and sustainable reporting has a negative and significant effect. financial performance. Based on the results of the simultaneous test (F Test), it shows that all independent variables have an effect simultaneously or together on the dependent variable. Based on the predictive ability of these three variables, financial performance is 75.52%, while the remaining 24.48% is influenced by other variables outside this research.

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