

ABSTRACT

Financial performance is the company's financial condition in a certain period. Green accounting is a fairly important aspect for companies to manage environmental aspects around the company. The good corporate governance mechanism is a way for companies to manage good and correct corporate governance.

This study aims to determine how the influence of the independent board of commissioners, board of directors, institutional ownership and green accounting on financial performance in energy sector companies listed on the IDX in 2018-2022. The sample selection in this study used the purpose sampling method. The sample obtained was 18 companies for the energy sector listed on the Indonesia Stock Exchange and who participated in PROPER during the 2018-2022 period. The data analysis used is descriptive analysis and panel data regression. then the data is processed using eviews 12.

Based on the results of the study, it shows that good corporate governance and green accounting have a simultaneous influence on financial performance. While partially the independent board of commissioners variable has no effect on financial performance, the board of directors has no effect on financial performance, institutional ownership has a positive effect on financial performance, and green accounting has a positive effect on financial performance.

The results of this study are expected to contribute more to science in the field of accounting and can provide insight into how the influence of independent commissioners, the board of directors, and green accounting on the financial performance of a company in energy companies listed on the Indonesia Stock Exchange.

Keywords: *Independent Commissioner, Managerial Ownership, Institutional Ownership, Institutional Ownership, Green Accounting.*