

THE EFFECT OF GREEN ACCOUNTING, CORPORATE SOCIAL RESPONSIBILITY, AND ENVIRONMENTAL PERFORMANCE ON COMPANY VALUE

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ABSTRACT

This study was conducted to analyze the effect of green accounting, corporate social responsibility, and environmental performance on company value. The objects in this study were energy sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2022 to 2024. The sample was selected using purposive sampling, with a total of 102 observations from 34 companies. Hypothesis testing was performed through multiple linear regression analysis using STATA software version 17. The results showed that green accounting had no effect on company value, corporate social responsibility had no effect on company value, and environmental performance had no effect on company value.

Keywords: *corporate value, green accounting, Corporate Social Responsibility, and environmental performance*

**PENGARUH *GREEN ACCOUNTING*, *CORPORATE SOCIAL RESPONSIBILITY*, DAN *ENVIRONMENTAL PERFORMANCE*
TERHADAP NILAI PERUSAHAAN**

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ABSTRAK

Penelitian ini dilakukan untuk menganalisis pengaruh *green accounting*, *Corporate Social Responsibility* dan *environmental performance* terhadap nilai perusahaan. Objek dalam penelitian ini adalah perusahaan-perusahaan sektor energi yang tercatat di Bursa Efek Indonesia (BEI) selama periode 2022 hingga 2024. Sampel dipilih menggunakan teknik *purposive sampling*, dengan total 102 observasi dari 34 perusahaan. Uji hipotesis dilakukan melalui analisis regresi linier berganda dengan memanfaatkan perangkat lunak STATA versi 17. Hasil penelitian menunjukkan bahwa *green accounting* tidak berpengaruh terhadap nilai perusahaan, *Corporate Social Responsibility* tidak berpengaruh terhadap nilai perusahaan, dan *environmental performance* tidak berpengaruh terhadap nilai perusahaan.

Kata kunci: nilai perusahaan, *green accounting*, *Corporate Social Responsibility* dan *environmental performance*