

ABSTRAK

PENGARUH PENERAPAN *GREEN ACCOUNTING* DAN *CORPORATE SOCIAL RESPONSIBILITY* (CSR) TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN MANUFAKTUR SEKTOR INDUSTRI DASAR DAN KIMIA YANG TERDAFTAR DI BEI

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Penelitian ini bertujuan untuk menganalisis pengaruh *green accounting* dan *corporate social responsibility* (CSR) terhadap nilai perusahaan pada perusahaan sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia periode 2021–2024. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan keuangan tahunan dan laporan keberlanjutan perusahaan. Teknik pengambilan sampel menggunakan metode *purposive sampling* dan analisis data dilakukan dengan regresi data panel menggunakan perangkat lunak *E-Views*. Hasil penelitian menunjukkan bahwa *green accounting* dan *corporate social responsibility* (CSR) tidak berpengaruh signifikan terhadap nilai perusahaan. Hal ini menunjukkan bahwa alokasi biaya lingkungan serta pengungkapan tanggung jawab sosial perusahaan belum sepenuhnya dipertimbangkan oleh investor dalam menilai perusahaan.

Kata Kunci: *Green Accounting*, *Corporate Social Responsibility*, Nilai Perusahaan

ABSTRACT

THE EFFECT OF GREEN ACCOUNTING IMPLEMENTATION AND CORPORATE SOCIAL RESPONSIBILITY (CSR) ON FIRM VALUE IN BASIC INDUSTRY AND CHEMICAL SECTOR MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

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This study aims to analyze the effect of green accounting and corporate social responsibility (CSR) on firm value in basic materials and chemical sector companies listed on the Indonesia Stock Exchange during the 2021–2024 period. This study employs a quantitative approach using secondary data obtained from companies' annual financial reports and sustainability reports. The sampling technique used purposive sampling, and the data were analyzed using panel data regression with the E-Views software. The results indicate that green accounting and corporate social responsibility (CSR) do not have a significant effect on firm value. This finding suggests that the allocation of environmental costs and the disclosure of corporate social responsibility activities have not been fully considered by investors in evaluating firm value.

Keywords: *Green Accounting, Corporate Social Responsibility, Firm Value*