

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *green accounting* dan pengungkapan CSR terhadap nilai perusahaan melalui profitabilitas pada perusahaan sektor *basic materials* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018 - 2020. *Green Accounting* diproksikan dengan kinerja lingkungan yang diukur dengan PROPER, sedangkan pengungkapan CSR diukur dengan CSRDI. Nilai perusahaan diukur menggunakan Tobins'Q, serta profitabilitas diukur menggunakan *Return on Equity*.

Jenis penelitian ini adalah penelitian kuantitatif dengan menggunakan teknik *purposive sampling*, yaitu pemilihan sampel sesuai dengan kriteria yang telah ditentukan. Sampel yang diperoleh sebanyak 48 dari 16 perusahaan sektor *basic materials* pada periode pengamatan tahun 2018 – 2020. Namun, terdapat *outlier* sebanyak 2 data pengamatan, sehingga sampel menjadi 46 sampel pengamatan. Pada penelitian ini menggunakan analisis regresi berganda 2 tahap.

Hasil penelitian menunjukkan bahwa: 1) *Green accounting* tidak berpengaruh terhadap profitabilitas, 2) Pengungkapan CSR berpengaruh negatif terhadap profitabilitas, 3) Profitabilitas tidak berpengaruh terhadap nilai perusahaan, 4) *Green accounting* tidak berpengaruh terhadap nilai perusahaan, 5) Pengungkapan CSR berpengaruh terhadap nilai perusahaan, 6) Profitabilitas tidak mampu mempengaruhi hubungan antara *green accounting* terhadap nilai perusahaan, dan 7) Profitabilitas tidak mampu mempengaruhi hubungan antara pengungkapan CSR terhadap nilai perusahaan.

Kata Kunci: *Green Accounting*, Pengungkapan *Corporate Social Responsibility*, Nilai Perusahaan, Profitabilitas dan Variabel Mediasi.

ABSTRACT

This research aimed to examine the effect of green accounting and disclosure of CSR on firm value through the profitability of basic materials companies that were listed on the Indonesia Stock Exchange (IDX) from 2018-up to 2020. Green Accounting which was referred to as environment performance was measured by PROPER. Meanwhile, the disclosure of CSR was measured by CSRDI. Moreover, the firm value was measured by Tobins' Q, and profitability was measured by Return On Equity.

The research was quantitative. Furthermore, the data collection technique used purposive sampling, in which the sample was based on the criteria given. In line with that, there were 48 samples from 16 basic materials companies with the observation from 2018-up to 2020. However, there were 2 outliers of data of observation; so, the sample became 46 samples. Additionally, the data analysis technique used 2 steps of multiple regression.

The research result concluded that 1) Green Accounting did not affect profitability, 2) Disclosure of CSR had a negative effect on profitability, 3) Profitability did not affect firm value, 4) Green Accounting did not affect firm value, 5) Profitability was not able to affect the relationship between Green Accounting on firm value, and 7) Profitability was not able to affect the relationship between disclosure of CSR on firm value.

Keywords: *Green Accounting, Disclosure of Corporate Social Responsibility, Firm Value, Profitability, Mediating Variable*



I certify that this translation is true and accurate, Prepared by a professional translator. This translation is provided on this day

4 April 2022

M. Faisal, S.Pd., M.Pd

STIESIA Language Center
Menur Pumpungan 30 Surabaya 60118, Indonesia