ABSTRAK

Skripsi dengan judul "Pengaruh *Green Accounting*, Kinerja Lingkungan dan *Corporate Sosial Responbility* Terhadap Nilai Perusahaan Dengan *Good Corporate Governance* Sebagai Variabel Moderating Pada Perusahaan Batu Bara Yang Terdaftar Di Bursa Efek Indonesia" yang ditulis Fara Nissa Putri Camilia, NIM 125403213095, Pembimbing Sri Dwi Estiningrum, S.E., Ak., M.M., C.A.

Kata Kunci: *Green Accounting*, Kinerja Lingkungan, *Corporate Sosial Responbility*, Nilai Perusahaan, *Good Corporate Governance*

Penelitian ini dilatar belakangi fenomena-fenomena dampak kerusakan lingkungan yang dirasakan masyarakat akibat kegiatan operasional pertambangan yang kurang memperhatikan kepedulian terhadap lingkungan sekitar sehingga praktik akuntansi hijau penting untuk keberlanjutan perusahaan.

Penelitian ini bertujuan (1) untuk menganalisis *green accounting* terhadap nilai perusahaan. (2) untuk menganalisis kinerja lingkungan terhadap nilai perusahaan. (3) untuk menganalisis *corporate sosial responbility* terhadap nilai perusahaan. (4) untuk menganalisis pengaruh *good corporate governance* terhadap nilai perusahaan. (5) untuk mengalisis pengaruh *green accounting* terhadap *good corporate governance*. (6) untuk menganalisis pengaruh kinerja lingkungan terhadap *good corporate governance*. (7) untuk menganalisis pengaruh *corporate sosial responbility* terhadap *good corporate governance*. (8) untuk menganalisis *good corporate governance* memoderasi pengaruh green accounting terhadap nilai perusahaan. (9) untuk menganalisis *good corporate governance* memoderasi pengaruh kinerja lingkungan terhadap nilai perusahaan. (10) untuk menganalisis *good corporate governance* memoderasi pengaruh *corporate governance* terhadap nilai perusahaan.

Metode penelitian menggunakan pendekatan kuantitatif dengan analisis regresi data panel. Variabel independen terdiri dari *green accounting*, kinerja lingkungan, corporate sosial responbility. Variabel dependen nilai perusahaan, sedangkan *good corporate governance* digunakan sebagai variabel moderasi. Data diperoleh dari annual report perusahaan pertambangan batu bara yang memenuhi kreteria.

Hasil penelitian menunjukkan (1) secara parsial *green accounting* tidak berpengaruh terhadap nilai perusahaan. (2) kinerja lingkungan secara parsial tidak berpengaruh terhadap nilai perusahaan. (3) secara parsial *corporate sosial responbility* berpengaruh positif signifikan terhadap nilai perusahaan. (4) secara parsial *good corporate governance* tidak berpengaruh terhadap nilai perusahaan. (5) secara parsial *green accounting* tidak berpengaruh terhadap *good corporate governance*. (6) Kinerja lingkungan secara parsial tidak berpengaruh terhadap good corporate governance. (7) *Corporate sosial responbility* tidak berpengaruh terhadap terhadap *good corporate governance*. (8) *good corporate governance* tidak mampu memoderasi pengaruh *green accounting* terhadap nilai perusahaan. (9) good corporate governance tidak mampu memoderasi pengaruh kinerja lingkungan terhadap nilai perusahaan. (10) *good corporate governance* tidak mampu memoderasi *corporate sosial responbility* terhadap nilai perusahaan.

ABSTRACT

Thesis with the title "The Effect of Green Accounting, Environmental Performance, and Corporate Social Responsibility on Firm Value with Good Corporate Governance as a Moderating Variable in Coal Mining Companies Listed on the Indonesia Stock Exchange", written by Fara Nissa Putri Camilia, NIM 126403213095 supervisor Sri Dwi Estiningrum, S.E., Ak., M.M., C.A.,

Keywords: *Green Accounting*, Environmental Performance, *Corporate Sosial Responbility*, Firm Value, *Good Corporate Governance.*

This research is motivated by the phenomena of environmental damage experienced by society due to mining operations that lack concern for surrounding environmental sustainability, highlighting the importance of green accounting practices for the long-term viability of companies.

The objectives of this study are (1) To analyze the effect of green accounting on firm value. (2) To analyze the effect of environmental performance on firm value. (3) To analyze the effect of corporate social responsibility on firm value. (4) To analyze the effect of good corporate governance on firm value. (5) To analyze the effect of green accounting on good corporate governance. (6) To analyze the effect of environmental performance on good corporate governance. (7) To analyze the effect of corporate social responsibility on good corporate governance. (8) To analyze the moderating role of good corporate governance in the relationship between green accounting and firm value. (9) To analyze the moderating role of good corporate governance in the relationship between environmental performance and firm value. (10) To analyze the moderating role of good corporate governance in the relationship between corporate social responsibility and firm value.

This study uses a quantitative approach with panel data regression analysis. The independent variables are green accounting, environmental performance, and corporate social responsibility. The dependent variable is firm value, and good corporate governance is used as a moderating variable. Data was obtained from the annual reports of coal mining companies that met specific criteria.

The research results show that (1) Partially, green accounting has no effect on firm value. (2) Partially, environmental performance has no effect on firm value. (3) Partially, corporate social responsibility has a significant positive effect on firm value. (4) Partially, good corporate governance has no effect on firm value. (5) Partially, green accounting has no effect on good corporate governance. (6) Partially, environmental performance has no effect on good corporate governance. (7) Corporate social responsibility has no effect on good corporate governance. (8) Good corporate governance is not able to moderate the effect of green accounting on firm value. (9) Good corporate governance is not able to moderate the effect of environmental performance on firm value. (10) Good corporate governance is not able to moderate the effect of corporate social responsibility on firm value