

ABSTRAK

Berlian Dinda Mustika (2024). Pengaruh *Green Accounting*, Likuiditas Dan *Corporate Social Responsibility* Terhadap Nilai Perusahaan. Skripsi. Program Studi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Diyah Santi Hariyani, S.E., M.Si., Pembimbing (II) Rollis Ayu Ditasari, S.E., M.Ak.

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh *green accounting*, likuiditas dan *corporate social responsibility* terhadap nilai perusahaan. Populasi penelitian sebanyak 624 perusahaan dan jumlah sampel memperoleh 310 sampel selama 5 tahun dengan periode 2019-2023 pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Metode yang digunakan dalam penelitian ini adalah metode kuantitatif dan teknik pengambilan sampel dengan *purposive sampling*. Data penelitian diuji menggunakan uji statistic deskriptif, uji asumsi klasik, uji hipotesis (uji uji t), uji regresi linier berganda, dan uji koefisien determinasi (R^2). Penelitian ini diolah menggunakan alat analisis SPSS *Statistic Version 26 For Windows*. Hasil penelitian secara persial menunjukkan bahwa variabel *green accounting* berpengaruh positif dan signifikan terhadap nilai perusahaan. Variabel likuiditas berpengaruh positif dan signifikan terhadap nilai perusahaan. Variabel *corporate social responsibility* berpengaruh positif dan signifikan terhadap nilai perusahaan.

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

ABSTRACT

Berlian Dinda Mustika (2024). *The Influence of Green Accounting, Liquidity and Corporate Social Responsibility on Company Value Thesis*. Management Department, Economic and Business Faculty, Universitas PGRI Madiun. Advisor: Dr. Diyah Santi Hariyani, S.E., M.Si. Advisor: Rollis Ayu Ditasari, S.E., M.Ak.

The aim of this study was to determine the effect of green accounting, liquidity and corporate social responsibility towards company value. The study population was 624 companies. The number of samples obtained 310 samples for 5 years with the period 2019-2023 in manufacturing companies listed on the Indonesia Stock Exchange (IDX). The method used in this study was a quantitative and a sampling technique with purposive sampling. The research data was tested using descriptive statistical tests, classical assumption tests, hypothesis tests (t-tests), multiple linear regression tests, and determination coefficient tests (R²). This study was processed using the SPSS Statistic Version 26 For Windows analysis tool. The results of the study partially show: the green accounting variable has a positive and significant effect towards company value. The liquidity variable has a positive and significant effect towards company value. The corporate social responsibility variable has a positive and significant effect towards company value.

Keywords: *Green Accounting, Liquidity, Corporate Social Responsibility, Company Value*