

ABSTRAK

Sintya Nur Hasanah. 2025. Pengaruh Kinerja Keuangan, Kinerja Lingkungan dan *Green Accounting* terhadap Nilai Perusahaan dengan *Corporate Social Responsibility* sebagai Variabel Moderasi. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Abd. Rohman Taufiq, S.E., M.S.A., CSRS., CSRA., CMA., CIBA., CERA. Pembimbing (II) Moh. Ubaidillah, S.Pd., M.Si., CSRS.

Tujuan penelitian untuk mengetahui pengaruh kinerja keuangan, kinerja lingkungan, dan *green accounting* terhadap nilai perusahaan, dengan *corporate social responsibility* sebagai variabel moderasi. Sampel dalam penelitian ini menggunakan *purposive sampling* sehingga diperoleh 44 perusahaan sektor *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia pada tahun 2020-2024. Sumber data diperoleh dari laporan tahunan dan laporan keberlanjutan perusahaan. Metode penelitian yang digunakan yaitu pendekatan kuantitatif dengan teknik pengumpulan data sekunder. Teknik analisis menggunakan analisis regresi linier berganda dan *moderated regression analysis* (MRA) dengan menggunakan program SPSS versi 25. Hasil penelitian menunjukkan bahwa kinerja keuangan dan *green accounting* berpengaruh positif dan signifikan terhadap nilai perusahaan, sedangkan kinerja lingkungan tidak berpengaruh signifikan terhadap nilai perusahaan. *Corporate social responsibility* tidak dapat memoderasi pengaruh kinerja keuangan dan *green accounting* dengan nilai perusahaan, sedangkan *corporate social responsibility* dapat memoderasi pengaruh kinerja lingkungan terhadap nilai perusahaan.

Kata Kunci: Kinerja Keuangan, Kinerja Lingkungan, *Green Accounting*, Nilai Perusahaan, *Corporate Social Responsibility*.

ABSTRACT

Sintya Nur Hasanah. 2025. The Effect of Financial Performance, Environmental Performance, and Green Accounting on Firm Value with Corporate Social Responsibility as a Moderating Variable. Thesis. Accounting Study Program, Faculty of Economics and Business, University of PGRI Madiun. Advisor (I) Dr. Abd. Rohman Taufiq, S.E., M.S.A., CSRS., CSRA., CMA., CIBA., CERA. Advisor (II) Moh. Ubaidillah, S.Pd., M.Si., CSRS.

The purpose of this study was to determine the effect of financial performance, environmental performance, and green accounting on firm value, with corporate social responsibility as a moderating variable. The sample in this study used purposive sampling where there were 44 consumer non-cyclicals sector companies listed on the Indonesia Stock Exchange during 2020–2024. The data source was obtained from annual reports and sustainability reports. This research method used was a quantitative approach with secondary data collection techniques. The analytical methods used is multiple linear regression analysis and moderated regression analysis (MRA) with SPSS version 25. The results of this study indicate that financial performance and green accounting have a positive and significant effect on firm value, while environmental performance has no significant effect on firm value. Corporate social responsibility is unable to moderate the effect of financial performance and green accounting on firm value, while corporate social responsibility is able to moderate the effect of environmental performance on firm value.

Keywords: *Financial Performance, Environmental Performance, Green Accounting, Firm Value, Corporate Social Responsibility.*