ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran bagaimana penerapan *green accounting*, *corporate social responsibility disclosure,* profitabilitas dan nilai perusahaan pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2014-2018. Serta mengetahui pengaruh penerapan *green accounting* dan *corporate social responsibility disclosure* terhadap profitabilitas dan dampaknya terhadap nilai perusahaan baik secara parsial maupun simultan.

Metode penelitian yang digunakan adalah metode deskriptif dan metode verifikatif. Populasi dari penelitian ini yaitu sebanyak 47 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode 2014-2018. Teknik pengambilan sampel dilakukan dengan metode *purposive sampling* yang menghasilkan 10 perusahaan yang memenuhi kriteria. Metode analisis data penelitian ini yaitu analisis regresi berganda, analisis regresi sederhana, uji asumsi klasik, analisis korelasi, dan koefisien determinasi. Sedangkan pengujian hipotesis yang digunakan adalah metode statistik uji parsial (uji t) dan uji simultan (uji F) menggunakan *SPSS 20 for Windows*.

Hasil penelitian menunjukkan bahwa secara parsial penerapan *green accounting* berpengaruh terhadap profitabilitas, *corporate social responsibility disclosure* berpengaruh terhadap profitabilitas. Secara simultan penerapan *green accounting* dan *corporate social responsibility disclosure* berpengaruh terhadap profitabilitas. Profitabilitas berpengaruh terhadap nilai perusahaan. Penerapan *green accounting* dan *corporate social responsibility disclosure* berpengaruh terhadap profitabilitas dan berdampak terhadap nilai perusahaan.

Kata kunci: **Penerapan *Green Accounting, Corporate Social Responsibility Disclosure,* Profitabilitas, Nilai Perusahaan**

ABSTRACT

This research aimed to provide an overview of how to apply green accounting, corporate social responsibility disclosure, profitability and corporate value to mining companies listed on the Indonesia Stock Exchange for the period 2014-2018. And to know about the influence of application of green accounting, corporate social responsibility disclosure on profitability and its impact on corporate values in both partially or simultaneously.

The research method used is descriptive method and verification method. The population of this study were 47 mining companies listed on the Indonesia Stock Exchange in the 2014-2018 period. The sampling technique is done by purposive sampling method which produces 10 companies that meet the criteria. The data analysis methods of this research are multiple regression analysis, simple regression analysis, classic assumption test, correlation analysis, and coefficient of determination. While testing the hypothesis used is a statistical method of partial test (t test) and simultaneous test (F test) using SPSS 20 for Windows.

The results showed that partially the application of green accounting affected profitability, corporate social responsibility disclosure affected profitability. Simultaneously the application of green accounting and corporate social responsibility disclosure affect the profitability. Profitability affects the value of the company. The application of green accounting and corporate social responsibility disclosure has an effect on profitability and has an impact on company value.

Keywords: Green Accounting Implementation, Corporate SocialResponsibility Disclosure, Profitability, Company Value