

## **ABSTRACT**

*This study aims to determine and analyze the Effect of Green Accounting Implementation and Corporate Social Responsibility Disclosure on Profitability and Its Impact on Company Value in Coal Subsector Mining Companies Listed on the Indonesia Stock Exchange for the 2017-2021 Period. This study used quantitative methods with descriptive and verifiative approaches using secondary data. The sample in this study is 10 Coal Subsector Mining Companies Listed on the Indonesia Stock Exchange for the 2017-2021 Period. By using non-probability sampling techniques and purposive sampling. The statistical analysis used in this study is multiple linear regression analysis, simple regression analysis, correlation analysis, hypothesis testing using partial tests and simultaneous tests and coefficient of determination analysis with the help of IBM Statistics 29 SPSS software.*

*Based on the results of the research conducted, it can be seen that partially Green Accounting affects Profitability by 25% and Corporate Social Responsibility Disclosure by 22.6% on Profitability. Simultaneously, Green Accounting and Corporate Social Responsibility Dsiclosure on Profitability amounted to 47.6%, while the remaining 52.4% was the influence of factors outside the variables studied. And Profitability affects Company Value by 12.2% while 87.9% is contributed by other factors that are not studied.*

*Keywords: Green Accounting, Corporate Social Responsibility Disclosure, Profitability, Corporate Value*