

ABSTRAK

Penelitian ini bertujuan untuk mengetahui secara empiris mengenai Penerapan *Green Accounting* dan *Corporate Social Responsibility Disclosure* Terhadap Nilai Perusahaan Melalui Profitabilitas (Studi Pada Sektor *Healthcare* yang Terdaftar di Bursa Efek Indonesia Periode 2016-2022). Faktor-faktor yang diuji dalam penelitian ini, yaitu Penerapan *Green Accounting* dan *Corporate Social Responsibility Disclosure* sebagai variabel independen, Profitabilitas sebagai variabel *intervening*, dan Nilai Perusahaan sebagai variabel dependen.

Penelitian ini dilakukan menggunakan data sekunder berupa laporan keuangan, laporan tahunan, dan laporan berkelanjutan yang diperoleh dari *website* resmi masing-masing perusahaan dan *website* www.idx.co.id. Populasi dari penelitian ini adalah 30 perusahaan Sektor *Healthcare* yang terdaftar di Bursa Efek Indonesia periode 2016-2022. Teknik sampling yang digunakan dalam penelitian ini adalah teknik *purposive sampling* yang menghasilkan 5 sampel perusahaan selama 7 tahun. Teknik analisis yang digunakan dalam penelitian ini adalah analisis deskriptif, analisis jalur, koefisien korelasi jalur, dan koefisien determinasi. Sedangkan pengujian hipotesis yang digunakan adalah statistik uji parsial (uji t) menggunakan *SmartPLS 4*.

Berdasarkan hasil penelitian yang dilakukan pada Sektor *Healthcare* yang Terdaftar di Bursa Efek Indonesia Periode 2016-2022 diketahui bahwa Penerapan *Green Accounting* berpengaruh terhadap Profitabilitas sebesar 14,8%. *Corporate Social Responsibility Disclosure* berpengaruh terhadap Profitabilitas sebesar 38,1%. Penerapan *Green Accounting* dan *Corporate Social Responsibility Disclosure* berpengaruh terhadap Profitabilitas sebesar 52,8%. Penerapan *Green Accounting* tidak berpengaruh terhadap Nilai Perusahaan sebesar -3,2%. *Corporate Social Responsibility Disclosure* tidak berpengaruh terhadap Nilai Perusahaan sebesar -2,0%. Profitabilitas berpengaruh terhadap Nilai Perusahaan sebesar 72,9%.

Kata Kunci: *Green Accounting*, *Corporate Social Responsibility Disclosure*, Profitabilitas, dan Nilai Perusahaan

ABSTRACT

This study aims to find out empirically about the Application of Green Accounting and Corporate Social Responsibility Disclosure on Company Value Through Profitability (Studies in the Healthcare Sector Listed on the Indonesia Stock Exchange for the 2016-2022 period). The factors tested in this study, namely the Implementation of Green Accounting and Corporate Social Responsibility Disclosure as independent variables, Profitability as an intervening variable, and Company Value as the dependent variable.

This research was conducted using secondary data in the form of financial reports, annual reports, and sustainability reports obtained from the official website of each company and the website www.idx.co.id. The population of this study is 30 Healthcare Sector companies listed on the Indonesia Stock Exchange for the 2016-2022 period. The sampling technique used in this study was a purposive sampling technique which produced 5 sample companies for 7 years. The analysis technique used in this research is descriptive analysis, path analysis, path correlation coefficient, and the coefficient of determination. While testing the hypothesis used, it is a partial test statistic (t test) using SmartPLS 4.

Based on the results of research conducted in the Healthcare Sector Listed on the Indonesia Stock Exchange for the 2016-2022 period, it is known that the Implementation of Green Accounting has an effect on Profitability of 14.8%. Corporate Social Responsibility Disclosure has an effect on Profitability by 38.1%. Implementation of Green Accounting and Corporate Social Responsibility Disclosure has an effect on Profitability by 52.8%. Implementation of Green Accounting has no effect on Company Value of -3.2%. Corporate Social Responsibility Disclosure has no effect on Company Value of -2.0%. Profitability influences company value by 72.9%.

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