

ABSTRACT

This study aims to determine the Effect of Green Accounting and Corporate Social Responsibility Implementation on Company Value Moderated by Profitability in Energy Sector Companies listed on the Indonesia Stock Exchange in 2019-2023. The factors tested in this study are the Implementation of Green Accounting and Corporate Social Responsibility as independent variables, Company Value as the dependent variable, and Profitability as a moderating variable.

The population of this study is energy sector companies listed on the Indonesia Stock Exchange (IDX) in 2019-2023 totaling 87 companies. The research method uses non-probability sampling with purposive sampling technique by producing a sample of 18 companies that meet the criteria. The research method used is a quantitative method with a descriptive and verification approach. This study uses secondary data in the form of annual reports and sustainability reports obtained from the official website of each company and the website www.idx.co.id. The verification analysis used in this study consists of classical assumption analysis, multiple linear regression analysis, Moderated Regression Analysis (MRA) technique, correlation coefficient analysis, determination coefficient test, partial hypothesis test (t-test) and simultaneous hypothesis test (f-test) using IBM SPSS Statistics version 25.

Based on the results of research conducted on Energy Sector Companies listed on the Indonesia Stock Exchange for the 2019-2023 period, it is known that The Implementation of Green Accounting and Corporate Social Responsibility on Company Value is 54.1%. The Implementation of Green Accounting on Company Value is 20.9%. Corporate Social Responsibility on Company Value is 29.9%. The Implementation of Green Accounting on Company Value is moderated by Profitability by 35.1%. Corporate Social Responsibility on Company Value is moderated by Profitability by 41.4%. The Implementation of Green Accounting and Corporate Social Responsibility on Company Value is moderated by Profitability by 76.5%.

Keywords: *Implementation of Green Accounting, Corporate Social Responsibility, Company Value, Profitability*