

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis *pengaruh Corporate Social Responsibility Disclosure (CSRD), Kinerja Lingkungan, Green Accounting, dan Sustainability Report* terhadap Nilai Perusahaan pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022–2024. Metode penelitian yang digunakan adalah metode deskriptif dan verifikatif dengan pendekatan kuantitatif. Populasi dalam penelitian ini adalah perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2022–2024. Teknik pengambilan sampel menggunakan purposive sampling sehingga diperoleh 11 perusahaan dengan periode pengamatan selama 3 tahun, sehingga jumlah observasi sebanyak 33 data. Analisis data yang digunakan meliputi analisis deskriptif, uji asumsi klasik, analisis regresi linear berganda, analisis korelasi, koefisien determinasi, uji t, dan uji F dengan bantuan program SPSS versi 27.

Hasil penelitian menunjukkan bahwa *Corporate Social Responsibility Disclosure (CSRD)* tidak berpengaruh signifikan terhadap Nilai Perusahaan. *Kinerja Lingkungan* berpengaruh negatif signifikan terhadap Nilai Perusahaan. *Green Accounting* berpengaruh positif signifikan terhadap Nilai Perusahaan. *Sustainability Report* tidak berpengaruh signifikan terhadap Nilai Perusahaan. Secara simultan, *Corporate Social Responsibility Disclosure (CSRD), Kinerja Lingkungan, Green Accounting, dan Sustainability Report* berpengaruh signifikan terhadap Nilai Perusahaan. Hasil koefisien determinasi menunjukkan bahwa *Corporate Social Responsibility Disclosure (CSRD), Kinerja Lingkungan, Green Accounting, dan Sustainability Report* mampu menjelaskan variasi Nilai Perusahaan sebesar 34,6%, sedangkan sisanya sebesar 65,4% dipengaruhi oleh faktor lain yang tidak diteliti dalam penelitian ini.

**Kata Kunci:** *Corporate Social Responsibility Disclosure, Kinerja Lingkungan, Green Accounting, Sustainability Report, Nilai Perusahaan.*

## **ABSTRACT**

*This study aims to determine and analyze the effect of Corporate Social Responsibility Disclosure (CSRD), Environmental Performance, Green Accounting, and Sustainability Report on Firm Value in energy sector companies listed on the Indonesia Stock Exchange (IDX) during the 2022–2024 period. The research employed descriptive and verificative methods with a quantitative approach. The population of this study consisted of energy sector companies listed on the Indonesia Stock Exchange during the 2022–2024 period. The sampling technique used was purposive sampling, resulting in 11 companies observed over a three-year period, with a total of 33 observations. The data analysis techniques included descriptive analysis, classical assumption tests, multiple linear regression analysis, correlation analysis, coefficient of determination, t-test, and F-test using SPSS version 27.*

*The results indicate that Corporate Social Responsibility Disclosure (CSRD) has no significant effect on Firm Value. Environmental Performance has a significant negative effect on Firm Value. Green Accounting has a significant positive effect on Firm Value. Sustainability Report has no significant effect on Firm Value. Simultaneously, Corporate Social Responsibility Disclosure (CSRD), Environmental Performance, Green Accounting, and Sustainability Report have a significant effect on Firm Value. The coefficient of determination shows that Corporate Social Responsibility Disclosure (CSRD), Environmental Performance, Green Accounting, and Sustainability Report explain 34.6% of the variation in Firm Value, while the remaining 65.4% is influenced by other factors not examined in this study.*

**Keywords:** *Corporate Social Responsibility Disclosure, Environmental Performance, Green Accounting, Sustainability Report, Firm Value.*