

ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh penerapan *Green Accounting*, *Corporate Social Responsibility*, dan mekanisme *Good Corporate Governance* terhadap tingkatan pencapaian laba serta dampaknya pada nilai perusahaan.

Metode penelitian yang digunakan adalah metode kuantitatif dengan metode deskriptif dan verifikatif. Teknik pengumpulan data yang dilakukan melalui data sekunder pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021 – 2024. Populasi pada penelitian ini berjumlah 364 dan sampel penelitian ini berjumlah 128. Teknik sampling yang digunakan yaitu *Non – Probability Sampling* dengan menggunakan *Purposive Sampling*. Analisis statistik yang digunakan dalam penelitian ini yaitu analisis regresi data panel, uji asumsi klasik, analisis korelasi pearson, uji parsial, uji simultan, dan koefisien determinasi.

Hasil penelitian ini menunjukkan bahwa penerapan *Green Accounting*, *Corporate Social Responsibility*, dan mekanisme *Good Corporate Governance* secara simultan tidak berpengaruh terhadap tingkatan pencapaian laba perusahaan yang diproksikan dengan *Return On Equity* (ROE). Penerapan *Green Accounting* tidak berpengaruh terhadap profitabilitas perusahaan. *Corporate Social Responsibility* berpengaruh positif terhadap profitabilitas perusahaan. Mekanisme *Good Corporate Governance* yang diproksikan dengan kepemilikan institusional tidak berpengaruh terhadap profitabilitas perusahaan. Profitabilitas yang diproksikan dengan *Return On Equity* (ROE) berpengaruh negatif terhadap nilai perusahaan yang diproksikan dengan *Price to Book Value* (PBV).

Kata Kunci : *Green Accounting*, *Corporate Social Responsibility*, *Good Corporate Governance*, Tingkatan Pencapaian Laba, dan Nilai Perusahaan.

ABSTRACT

This study aims to find out how much the implementation of Green Accounting, Corporate Social Responsibility, and the Good Corporate Governance mechanism affects the level of profit achievement and its impact on company value.

The research method used is a quantitative method with descriptive and verifiable methods. The data collection technique is carried out through secondary data on energy sector companies listed on the Indonesia Stock Exchange (IDX) for the 2021 – 2024 period. The population in this study is 364 and the sample of this study is 128. The sampling technique used is Non – Probability Sampling using Purposive Sampling. The statistical analysis used in this study is panel data regression analysis, classical assumption test, Pearson correlation analysis, partial test, simultaneous test, and determination coefficient.

The results of this study show that the simultaneous implementation of Green Accounting, Corporate Social Responsibility, and Good Corporate Governance mechanisms does not affect the level of corporate profit achievement proxied with Return On Equity (ROE). The implementation of Green Accounting has no effect on the company's profitability. Corporate Social Responsibility has a positive effect on the company's profitability. The Good Corporate Governance mechanism proxied with institutional ownership has no effect on the company's profitability. Profitability proxied with Return On Equity (ROE) has a negative effect on the value of the company proxied with Price to Book Value (PBV).

Keywords: *Green Accounting, Corporate Social Responsibility, Good Corporate Governance, Profit Achievement Levels, and Company Value.*