ABSTRAK

PENGARUH *GREEN ACCOUNTING* DAN *SUSTAINABILITY REPORT* TERHADAP NILAI PERUSAHAAN DENGAN PROFITABILITAS SEBAGAI VARIABEL MODERASI

(Survei pada perusahaan Pertambangan yang *listing* di Bursa Efek Indoensia Periode 2016-2023)

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Tujuan Penelitian ini untuk mengetahui besarnya pengaruh *Green accounting* dan *Sustainability report* dan mengetahui mampukah profitabilitas memoderasi pengaruh *Green accounting* dan *Sustainability report* terhadap nilai perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2023. Metode penelitian yang digunakan adalah metode survei, sedangkan teknik penarikan sampel menggunakan *purposive sampling*. Teknik pengumpulan data yaitu studi dokumentasi. Data yang digunakan yaitu data sekunder yang diperoleh dari laporan keuangan, laporan tahunan, dan laporan keberlanjutan oleh perusahaan dari website masing-masing perusahaan. Alat analisis menggunakan analisis regresi data panel dan regresi moderasi. Hasil penelitian menunjukan bahwa: (1) *Green accounting* berpengaruh negatif tidak signifikan terhadap nilai perusahaan, (2) *Sustainability report* berpengaruh positif signifikan terhadap nilai perusahaan, (3) profitabilitas tidak mampu memoderasi pengaruh *Green accounting* terhadap nilai perusahaan, (4) profitabilitas mampu memoderasi pengaruh *Sustainability report* terhadap nilai perusahaan.

Kata Kunci: *Green Accounting*, *Sustainability Report*, Nilai Perusahaan, Profitabilitas

ABSTRACT

THE EFFECT OF GREEN ACCOUNTING AND SUSTAINABILITY REPORT ON FIRM VALUE WITH PROFITABILITY AS A MODERATING VARIABLE

(A Survey on Mining companies listed on the Indonesia Stock Exchange for the 2016-2023 Period)

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The purpose of the research was to determine the magnitude of the influence of Green accounting and Sustainability report and to determine whether profitability moderates the influence of Green accounting and Sustainability report on the value of mining companies listed on the Indonesia Stock Exchange (BEI) for the period 2016-2023. The research method used is the survey method, while the sample withdrawal technique uses purposive sampling. The data collection technique is documentation study. The data used is secondary data obtained from financial reports, annual reports, and sustainability reports by companies from each company's website. The analysis tool uses panel data regression analysis and moderation regression. The results of hypothesis testing show that: (1) Green accounting has a negative and insignificant effect on firm value, (2) Sustainability report has a significant positive effect on firm value, (3) profitability is not able to moderate the effect of Green accounting on firm value, (4) profitability is able to moderate the effect of Sustainability report on firm value.

Keywords : *Green accounting, Sustainability report, Firm value, Profitability*