

ABTRACT

THE EFFECTS OF GREEN ACCOUNTING, CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE, AND PROFITABILITY ON FIRM VALUE (A SURVEY OF MANUFACTURING COMPANIES IN THE CEMENT SUB- SECTOR LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE PERIOD 2018–2025)

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The purpose of this study are to determine: (1) Green Accounting CSR Disclosure, Profitability, and Firm Value in manufacturing companies in the cement subsector listed on the Indonesia Stock Exchange for the period 2018–2025; (2) The simultaneous effects of Green Accounting, Corporate Social Responsibility Disclosure, and Profitability on Firm Value; (3) The partial effect of Green Accounting on Firm Value; (4) The partial effect of CSR Disclosure on Firm Value; and (5) The partial effect of Profitability on Firm Value in cement manufacturing companies listed on the Indonesia Stock Exchange during the 2018–2025 period. The research method used is a descriptive and verifiable quantitative research method with a case study approach. The sample selection technique used is purposive sampling. The data collection technique used is secondary data through documentary and literature studies. The analytical method used was panel data regression, with E-Views 13 software serving as the analytical tool. The results of the study indicate that: (1) Green Accounting and Profitability show fluctuating trends, CSR Disclosure tends to increase, while Firm Value tends to decrease during the study period; (2) Green Accounting, CSR Disclosure Disclosure, and Profitability simultaneously influence Firm Value; (3) Green Accounting does not have a positive partial effect on Firm Value; (4) CSR Disclosure does not have a positive partial effect on Firm Value; and (5) Profitability does not have a positive partial effect on Firm Value in the cement sub-sector manufacturing companies listed on the Indonesia Stock Exchange for the period 2018–2025.

Keywords: Green Accounting, CSR Disclosure, Profitability, Firm Value.