

ABSTRACT

Fitri Rahmadani Nainggolan, NPM: 71210313002, Title: The Influence of Green Accounting and Carbon Emission Disclosure on Company Value with Corporate Social Responsibility as a Moderating Variable in Food and Beverage Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange., Supervised by: Lusi Elviani Rangkuti, S.E., M.Si as Supervisor I, and Mas'ut, S.E., M.Si as Supervisor II, Thesis: 2025

This study aims to determine the extent of the influence of green accounting and carbon emission disclosure on company value and to determine whether corporate social responsibility moderates the influence of green accounting and carbon emission disclosure on company value in Food and Beverage Sub-Sector Manufacturing companies listed on the Indonesia Stock Exchange. The population of this study was 36 Food and Beverage Sub-Sector Manufacturing companies listed on the Indonesia Stock Exchange. The sample was selected using the purpose sampling method, namely 22 Food and Beverage Sub-Sector Manufacturing companies listed on the Indonesia Stock Exchange. The analysis method in this study uses multiple linear regression methods with the help of SPSS 23 software. The results of the study indicate that green accounting has a negative and insignificant effect on company value. Carbon emission disclosure has a negative and insignificant effect on company value. Simultaneously, the green accounting and carbon emission disclosure variables have a positive and significant effect on company value. The corporate social responsibility variable does not moderate the green accounting variable on company value. The corporate social responsibility variable does not moderate the carbon emission disclosure variable on company value. It is known that corporate social responsibility variables simultaneously do not moderate the green accounting and carbon emission disclosure variables on company value in Food and Beverage Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange in 2019-2023.

Keywords: Green Accounting, Carbon Emission Disclosure, Company Value, Corporate Social Responsibility

ABSTRAK

Fitri Rahmadani Nainggolan, NPM : 71210313002, Judul : Pengaruh *Green Accounting* dan *Carbon Emission Disclosure* Terhadap Nilai Perusahaan Dengan *Corporate Social Responsibility* Sebagai Variabel Moderasi Pada Perusahaan Manufaktur Sub Sektor Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia., Dibimbing oleh : Lusi Elviani Rangkuti, S.E., M.Si sebagai Pembimbing I, dan Mas'ut, S.E., M.Si sebagai Pembimbing II, Skripsi : 2025

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh *green accounting* dan *carbon emission disclosure* terhadap nilai perusahaan dan untuk mengetahui apakah *corporate social responsibility* memoderasi pengaruh *green accounting* dan *carbon emission disclosure* terhadap nilai perusahaan pada perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia. Populasi penelitian ini adalah 36 perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia. Sampel dipilih menggunakan metode *purpose sampling* yaitu 22 perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia. Metode analisis dalam penelitian ini menggunakan metode regresi linier berganda dengan bantuan software SPSS 23. Hasil penelitian menunjukkan bahwa *green accounting* berpengaruh negatif dan tidak signifikan terhadap nilai perusahaan. *Carbon emission disclosure* berpengaruh negatif dan tidak signifikan terhadap nilai perusahaan. Secara simultan variabel *green accounting* dan *carbon emission disclosure* berpengaruh positif dan signifikan terhadap nilai perusahaan. Variabel *corporate social responsibility* tidak memoderasi variabel *green accounting* terhadap nilai perusahaan. Variabel *corporate social responsibility* tidak memoderasi variabel *carbon emission disclosure* terhadap nilai perusahaan. Variabel *corporate social responsibility* diketahui secara simultan tidak memoderasi variabel *green accounting* dan *carbon emission disclosure* terhadap nilai perusahaan Pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia pada tahun 2019-2023.

Kata kunci : *Green Accounting, Carbon Emission Disclosure, Nilai Perusahaan, Corporate Social Responsibility*