

## ABSTRACT

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***THE EFFECT OF GREEN ACCOUNTING, ENVIRONMENTAL PERFORMANCE, AND CSR ON PROFITABILITY WITH CORPORATE VALUE AS A MODERATING VARIABLE IN COAL MINING SUBSECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2019 - 2023***

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*Profitability is a measure of how efficiently a company converts its expenses into profits for its owners. This study aims to determine and analyze the effect of Green Accounting, Environmental Performance, and Corporate Social Responsibility on Profitability with Company Value in moderating the relationship. The analytical techniques used to test the effect of moderating variables are multiple linear regression and Moderated Regression Analysis (MRA) techniques. The sample used in this study was 4 (four) coal mining subsector companies listed on the Indonesia Stock Exchange for the 2019-2023 research period with a total of 20 observations. The results of this study indicate that green accounting and environmental performance partially and simultaneously affect profitability. Meanwhile, corporate social responsibility partially and simultaneously does not affect profitability. Also, company value is able to moderate the relationship between green accounting, environmental performance and profitability. Companies with high value or good reputations, and strong investor trust tend to gain greater trust from consumers and investors when implementing green accounting and good environmental performance. However, company value is not able to moderate the relationship between corporate social responsibility and profitability. This is because Corporate social responsibility is generally still seen as an additional activity or mere social responsibility, not as the main driver of investment or purchasing decisions.*