ASTRACT

This study aims to prove and analyze the effect of environmental accounting disclosure and corporate social responsibility disclosure on company value through financial performance as a moderating variable. This study was conducted on mining companies on the Indonesia Stock Exchange. In this study, the samples used were several mining sector companies that had complete information according to the variables used. The data used were obtained from the annual report of each company obtained through the website www.idx.go.id and the website of each company. The data used is from 2019 to 2023. The data analysis method used is Moderating Regresion Analysis (MRA}. Data processing is carried out with the help of Eviews. Based on the results of the first hypothesis test, it was found that Corporate Social Responsibility (CSR) Disclosure has a positive and significant effect on company value in mining companies on the Indonesia Stock Exchange. In the second hypothesis testing stage, it was found that Environmental Accounting Disclosure has a positive and significant effect on company value in mining companies on the Indonesia Stock Exchange. In the third hypothesis testing stage, it was found that the company's financial performance was able to moderate the relationship between Corporate Social Responsibility (CSR) and the company value owned by mining companies on the Indonesia Stock Exchange. Furthermore, in the fourth hypothesis testing stage, it was found that the company's financial performance did not moderate the relationship between environmental accounting disclosure and company value in mining companies on the Indonesia Stock Exchange.

Keywords: Environmental Accounting Disclosure, Corporate Social Responsibility Disclosure, Company Financial Performance & Company Value

ABSTRAK

Penelitian ini bertujuan untuk membuktikan dan menganalisis pengaruh pengungkapan akuntansi lingkungan dan pengungkapan corporate social responsibility terhadap nilai perusahaan melalui kinerja keuangan sebagai variabel moderating. Penelitian ini dilakukan pada perusahaan pertambangan di Bursa Efek Indonesia. Pada penelitian ini sampel yang dfgunakan adalah beberapa perusahaan sektor pertambangan yang memiliki kelengkapan informasi sesuai dengan variabel yang digunakan, Data yang digunakan diperoleh dari annual rerport masing masing perusahaan yang di dapatkan melalui website www.idx.go.id dan website masing masing perusahaan. Data yang digunakan dari tahun 2019 sampai dengan 2023. Metode analisis data yang digunakan adalah Moderating Regresion Analysis (MRA}. Pengolahan data dilakukan dengan bantuan Eviews. Berdasarkan hasil pengujian hipotesis pertama ditemukan Pengungkapan *Corporate Social Responsibility* (CSR) berpengaruh positif dan signifikan terhadap nilai perusahaan pada perusahaan pertambangan di Bursa Efek Indonesia. Pada tahapan pengujian hipotesis kedua ditemukan Pengungkapan akuntansi lingkungan berpengaruh positif dan signifikan terhadap nilai perusahaan pada perusahaan pertambangan di Bursa Efek Indonesia. Pada tahapan pengujian hipotesis ketiga ditemukan Kinerja keuangan perusahaan mampu memoderasi hubungan antara *Corporate Social Responsibility* (CSR) dengan nilai perusahaan yang dimiliki perusahaan pertambangan di Bursa Efek Indonesia. Selanjutnya pada tahapan pengujian hipotesis keempat ditemukan Kinerja keuangan perusahaan tidak memoderasi hubungan antara pengungkapan akuntansi lingkungan dengan nilai perusahaan pada perusahaan pertambangan di Bursa Efek Indonesia.

Kata Kunci: Pengungkapan Akuntansi Lingkungan, Pengungkapan Corporate Social Responsibility, Kinerja Keuangan Perusahaan & Nilai Perusahaan