

PENGARUH *GREEN ACCOUNTING*, *CORPORATE SOCIAL RESPONSIBILITY*, DAN OPINI AUDIT TERHADAP NILAI PERUSAHAAN SEKTOR *ENERGY* DAN SEKTOR *BASIC MATERIALS* YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2020-2022

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *green accounting*, *Corporate Social Responsibility*, dan opini audit terhadap nilai perusahaan sektor *energy* dan sektor *basic materials* yang terdaftar di Bursa Efek Indonesia tahun 2020-2022. Landasan teori penelitian ini yakni teori *stakeholder* dan teori sinyal. Penelitian ini menggunakan pendekatan kuantitatif dan data sekunder yaitu laporan tahunan auditan, laporan keberlanjutan dan data peringkat PROPER. Pengambilan sampel menggunakan teknik *purposive sampling* dan diperoleh sampel sebanyak 32 perusahaan dengan 3 tahun pengamatan, sehingga diperoleh sampel sebanyak 96 perusahaan. Pengumpulan data dilakukan dengan metode dokumentasi. Analisis data dilakukan menggunakan bantuan *software SmartPLS* versi 4.0. Hasil penelitian menunjukkan bahwa *green accounting* tidak berpengaruh terhadap nilai perusahaan, *Corporate Social Responsibility* berpengaruh positif dan signifikan terhadap nilai perusahaan, dan opini audit tidak berpengaruh terhadap nilai perusahaan pada perusahaan sektor *energy* dan sektor *basic materials* yang terdaftar Di Bursa Efek Indonesia tahun 2020-2022.

Kata Kunci: *Green Accounting*, *Corporate Social Responsibility*, Opini Audit, Nilai Perusahaan

**THE INFLUENCE OF GREEN ACCOUNTING, CORPORATE SOCIAL
RESPONSIBILITY, AND AUDIT OPINION ON THE VALUE OF
COMPANIES IN THE ENERGY SECTOR AND BASIC MATERIALS
SECTOR LISTED ON THE INDONESIA STOCK EXCHANGE IN 2020-2022**

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ABSTRACT

This study aims to determine the influence of green accounting, Corporate Social Responsibility, and audit opinions on the value of companies in the energy sector and the basic materials sector listed on the Indonesia Stock Exchange in 2020-2022. The theoretical basis of this research is stakeholder theory and signal theory. This study uses a quantitative approach and secondary data, namely annual audit reports, sustainability reports, and PROPER rating data. Sampling was conducted using the purposive sampling technique and a sample of 32 companies with 3 years of observation was obtained, so that a sample of 96 companies was obtained. Data collection is carried out by the documentation method. Data analysis was carried out using the help of SmartPLS software version 4.0. The results of the study show that green accounting has no effect on company value, Corporate Social Responsibility has a positive and significant effect on company value, and audit opinion has no effect on company value in energy sector companies and basic materials sector listed on the Indonesia Stock Exchange in 2020-2022.

Keywords: *Green Accounting, Corporate Social Responsibility, Audit Opinion, Company Values*