

## **ABSTRACT**

### ***The Influence of Corporate Social Responsibility, Implementation of Green Accounting, and Environmental Performance on Company Value***

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*This study aims to analyze Corporate Social Responsibility, the implementation of Green Accounting, and Environmental Performance on Firm Value in energy sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2019-2023. Using a quantitative method, this study collected secondary data through purposive sampling, with the sample consisting of energy sector companies. Data analysis was conducted using multiple linear regression through SPSS version 26 to determine the extent of the influence of each independent variable on the dependent variable, namely corporate value. The results of the study indicate that Corporate Social Responsibility (X1) and Green Accounting (X2) do not have a significant effect on Firm Value. However, Environmental Performance (X3) has a significant effect on Corporate Value. Corporate Social Responsibility, Green Accounting, and Environmental Performance simultaneously or collectively have a significant effect on Firm Value.*

**Keywords:** *Corporate Social Responsibility, Green Accounting, Environmental Performance, Firm Value*