

ABSTRACT

THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY AND ENVIRONMENTAL MANAGEMENT ACCOUNTING ON FIRM VALUE WITH FINANCIAL PERFORMANCE AS MODERATION VARIABLES

(Survey on Energy Companies in ASEAN-5 Countries Period 2017-2022)

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This study aims to determine: (1) corporate social responsibility, environmental management accounting, firm value, and financial performance in energy sector companies in ASEAN-5 countries for the period 2017-2022; (2) The effect of corporate social responsibility and environmental management accounting partially and simultaneously on firm value in energy sector companies in ASEAN-5 countries; and (3) The effect of financial performance as a moderating variable on the relationship between the influence of corporate social responsibility and environmental management accounting on firm value. This study focuses on ASEAN-5 countries in the period 2017-2022 by using purposive sampling technique so that 20 energy companies are selected. Multiple linear regression is used as an analytical technique in this study. Based on the research results, it shows that: (1) corporate social responsibility, environmental management accounting, firm value, and financial performance experienced fluctuating changes during the study period; (2) Partially, corporate social responsibility has a significant positive effect while environmental management accounting has no effect on firm value, while simultaneously, corporate social responsibility and environmental management accounting have a significant effect on firm value; (3) financial performance weakens the relationship between corporate social responsibility and firm value, while strengthening the relationship of environmental management accounting to firm value.

Keywords: *corporate social responsibility, environmental management accounting, firm value, financial performance*

ABSTRAK

PENGARUH *CORPORATE SOCIAL RESPONSIBILITY* DAN *ENVIRONMENTAL MANAGEMENT ACCOUNTING* TERHADAP *FIRM* *VALUE* DENGAN *FINANCIAL PERFORMANCE* SEBAGAI VARIABEL MODERASI

**(Survei pada Perusahaan Sektor Energi di Negara ASEAN-5
Periode 2017-2022)**

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Penelitian ini bertujuan untuk mengetahui: (1) *corporate social responsibility*, *environmental management accounting*, *firm value*, dan *financial performance* pada perusahaan sektor energi di negara ASEAN-5 periode 2017-2022; (2) Pengaruh *corporate social responsibility* dan *environmental management accounting* secara parsial dan simultan terhadap *firm value* pada perusahaan sektor energi di negara ASEAN-5; dan (3) Pengaruh *financial performance* sebagai variabel moderasi terhadap hubungan pengaruh *corporate social responsibility* dan *environmental management accounting* terhadap *firm value*. Studi ini memfokuskan pada negara ASEAN-5 pada periode 2017-2022 dengan menggunakan teknik *purposive sampling* sehingga terpilih 20 perusahaan energi. Regresi linear berganda digunakan sebagai teknik analisis pada penelitian ini. Berdasarkan hasil penelitian menunjukkan bahwa: (1) *corporate social responsibility*, *environmental management accounting*, *firm value*, dan *financial performance* mengalami perubahan yang fluktuatif selama periode penelitian; (2) Secara parsial, *corporate social responsibility* berpengaruh positif signifikan sementara *environmental management accounting* tidak berpengaruh terhadap *firm value*, sedangkan secara simultan, *corporate social responsibility* dan *environmental management accounting* berpengaruh signifikan terhadap *firm value*; (3) *financial performance* memperlemah hubungan antara *corporate social responsibility* dan *firm value*, sedangkan memperkuat hubungan *environmental management accounting* terhadap *firm value*.

Kata Kunci: *corporate social responsibility*, *environmental management accounting*, *firm value*, *financial performance*