

## ABSTRAK

**Khairul Ihsan 2024. *Pengaruh Kinerja Lingkungan Dan Corporate Social Responsibility Terhadap Nilai Perusahaan Food And Bavarage Yang Terdaftar Di Bei Periode 2018 – 2022* Skripsi. Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing Oleh : Edi Jusriadi dan Syamsuddin.**

Penelitian ini bertujuan untuk Pengaruh Kinerja Lingkungan Dan *Corporate Social Responsibility* Terhadap Nilai Perusahaan *Food And Bavarage* Yang Terdaftar Di BEI Periode 2018 – 2022. Penelitian ini menggunakan metode kuantitatif, sampel pada penelitian ini diambil di Bursa Efek Indonesia (BEI) Sejumlah 8 Perusahaan Sektor *Food and Beverage*. Data penelitian ini diperoleh dengan menggunakan data sekunder. Hasil penelitian dari data yang diolah menggunakan perhitungan statistik SPSS 26, Berdasarkan hasil output SPSS 26 secara parsial hasil penelitian kinerja lingkungan berpengaruh positif signifikan Terhadap nilai perusahaan sektor makanan dan minuman yang terdaftar pada Bursa Efek Indonesia (BEI) dan *Corporate Social Responsibility* juga berpengaruh positif signifikan terhadap nilai keuangan sektor makanan dan minuman Pada Bursa Efek Indonesia (BEI).

**Kata Kunci** : Kinerja Lingkungan, *Corporate Social Responsibility* Dan Nilai Perusahaan.



## ABSTRACT

**Khairul Ihsan 2024. The Influence of Environmental Performance and Corporate Social Responsibility on the Value of Food and Beverage Companies Registered on BEI for the Period 2018 – 2022 Thesis. Department of Accounting, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Edi Jusriadi and Syamsuddin.**

*This research aims to determine the influence of environmental performance and corporate social responsibility on the value of food and beverage companies listed on BEI for the 2018 - 2022 period. This research uses quantitative methods, the samples in this study were taken on the Indonesian Stock Exchange (BEI) a total of 8 companies in the food and beverage sector. Beverages. This research data was obtained using secondary data. The results of the research are from data processed using SPSS 26 statistical calculations. Based on the results of SPSS 26 output, partially the research results on environmental performance have a significant positive influence on the value of food and beverage sector companies listed on the Indonesia Stock Exchange (BEI) and Corporate Social Responsibility also has a positive influence. Significant to the financial value of the food and beverage sector on the Indonesian Stock Exchange (BEI).*

**Keywords:** Environmental Performance, Corporate Social Responsibility and Company Value.

