ABSTRACT

This study aims to analyze the effect of green accounting and corporate social responsibility (CSR) on corporate reputation, with company size as a moderating variable. The research method used multiple regression analysis and Moderated Regression Analysis (MRA) on 40 companies in the basic materials sector listed on the Bursa Efek Indonesia *for the period 2022-2024 with a quantitative approach. The results indicate that green accounting has a significant negative effect on corporate reputation, while CSR has a significant positive effect. Firm size is found to moderate the effect of green accounting, but does not significantly moderated the relationship between CSR and corporate reputation. This study support legitimacy and stakeholder theories, emphasizing the importance of transparency and tangible impacts in environmental and social practices.*
Keywords: *Green Accounting, Corporate Social Responsibility, Corporate Reputation, Firm Size.*

ABSTRAK

Penilitian ini bertujuan untuk menganalisis pengaruh *green accounting* dan *corporate social responsibility* (CSR) terhadap reputasi perusahaan dengan ukuran perusahaan sebagai variabel moderasi. Metode penelitian menggunakan analisis regresi berganda dan *Moderated Regression Analysis* (MRA) pada 40 perusahaan sektor *basic materials* yang terdaftar di Bursa Efek Indonesia periode 2022-2024 dengan pendekatan kuantitatif. Hasil menunjukkan bahwa *green accounting* berpengaruh negatif signifikan terhadap reputasi perusahaan, sedangkan CSR berpengaruh positif signifikan. Ukuran perusahaan terbukti dapat memoderasi pengaruh *green accounting*, tetapi tidak berpengaruh signifikan dalam memoderasi hubungan CSR dan reputasi perusahaan. Penelitian ini mendukung teori legitimasi dan stakeholder, menekankan pentingnya transparansi dan dampak nyata dalam praktik lingkungan dan sosial. **Kata Kunci:** Green Accounting, Corporate Social Responsibility, Reputasi Perusahaan, Ukuran Perusahaan.