

ABSTRACT

The objective of this study is to investigate the influence of green credit and Corporate Social Responsibility (CSR) on company value, with profitability as a mediating factor, in banks in Indonesia and China from 2019 to 2022.

This research uses a purposive sampling method in selecting the sample. The objects in this research are banks in Indonesia and China (24 banking companies, 98 data). Data analysis in this research uses multiple linear regression analysis with an analytical tool in the form of IBM SPSS 27. The research data has been tested with classical assumptions and has been declared normal and free from multicollinearity, autocorrelation and heteroscedasticity tests.

The direct effect test results show that 1) green credit has a significant effect on profitability. 2) Corporate Social Responsibility (CSR) has no significant effect on profitability. 3) Green credit does not have a significant effect on company value. 4) Corporate Social Responsibility has no significant effect on company value. 5) Profitability as a mediating variable has a significant effect on company value. Meanwhile, the indirect effect test shows 1) Green credit through profitability has a significant effect on company value. 2) Corporate Social Responsibility through profitability does not have a significant effect on company value.

Keywords: *Corporate Social Responsibility (CSR), company value, green credit, profitability.*