

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *green accounting* dan profitabilitas terhadap nilai perusahaan dengan ukuran perusahaan sebagai pemoderasi. *Green accounting* diproksikan melalui kinerja lingkungan yang diukur menggunakan peringkat PROPER, profitabilitas diukur menggunakan *return on asset*, nilai perusahaan diukur dengan *price to book value*, dan ukuran perusahaan diukur menggunakan total aset.

Penelitian ini menggunakan pendekatan kuantitatif dengan populasi perusahaan sektor *basic material* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2022-2024. Teknik pengambilan sampel dilakukan dengan metode *purposive sampling*, sehingga diperoleh total observasi sebanyak 41 perusahaan selama periode 2022-2024 sehingga diperoleh 123 data. Analisis data dilakukan menggunakan statistik deskriptif, uji asumsi klasik, analisis regresi moderasi (*Moderated Regression Analysis*), uji determinan, uji kelayakan model, dan uji hipotesis.

Berdasarkan hasil analisis yang telah dilakukan, penelitian ini menemukan bahwa *green accounting* berpengaruh positif terhadap nilai perusahaan. Demikian pula, profitabilitas terbukti berpengaruh positif terhadap nilai perusahaan, Selanjutnya, ukuran perusahaan terbukti mampu memperkuat pengaruh *green accounting* terhadap nilai perusahaan, serta memperkuat pengaruh profitabilitas terhadap nilai perusahaan.

Kata Kunci: *Green Accounting*, Profitabilitas, Ukuran Perusahaan, Nilai Perusahaan.

ABSTRACT

This research analyses the effect of green accounting and profitability on firm value, with firm size as a moderating variable. Green accounting was referred to as environmental performance, which used PROPER ranking, profitability was measured by return on asset, firm value was measured by price to book value, and firm size was measured by Total Asset.

The research applies quantitatively. Furthermore, the population consists of basic material companies listed on the Indonesia Stock Exchange (IDX) during 2022-2024. The data were collected using purposive sampling, with 41 observations during 2022-2024. Therefore, the total data samples were 123 data. Moreover, the data were analyzed using descriptive statistics, classical assumption test, Moderated Regression Analysis, determinant test, model proper test, and hypothesis test.

Due to the result of the analysis, it is found that green accounting has a positive impact on firm value. Likewise, profitability has a positive impact on firm value. Additionally, firm size can be proven to strengthen the effect of green accounting on firm value, and the effect of profitability on firm value.

Keywords: *green accounting, profitability, firm size, and firm value.*

