

**PENGARUH *GREEN ACCOUNTING*, *PROFITABILITAS* DAN AKTIVITAS
OPERASIONAL PERUSAHAAN TERHADAP NILAI PERUSAHAAN:
STUDI PADA PERUSAHAAN MANUFAKTUR TAHUN 2021-2023**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Green Accounting*, *Profitabilitas*, dan Aktivitas Operasional Perusahaan terhadap Nilai Perusahaan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021–2023. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder berupa laporan tahunan dan laporan keberlanjutan yang diperoleh melalui website resmi Bursa Efek Indonesia, yaitu www.idx.co.id. Sampel dalam penelitian ini ditentukan dengan metode purposive sampling berdasarkan kriteria tertentu dan diperoleh sebanyak 66 data observasi. Teknik analisis data yang digunakan adalah regresi linier berganda dengan bantuan software SPSS versi 25. Hasil penelitian menunjukkan bahwa: (1) secara parsial *Green Accounting* berpengaruh positif dan signifikan terhadap nilai perusahaan, (2) secara parsial *Profitabilitas* berpengaruh positif dan signifikan terhadap nilai perusahaan, (3) secara parsial Aktivitas Operasional Perusahaan juga berpengaruh positif dan signifikan terhadap nilai perusahaan, dan (4) secara simultan ketiga variabel independen tersebut berpengaruh signifikan terhadap nilai perusahaan.

Kata Kunci: *Green Accounting*, *Profitabilitas*, Aktivitas Operasional, Nilai Perusahaan, Perusahaan Manufaktur.

***THE EFFECT OF GREEN ACCOUNTING, PROFITABILITY AND
OPERATIONAL ACTIVITIES OF COMPANIES ON FIRM VALUE: A
STUDY ON MANUFACTURING COMPANIES IN 2021-2023***

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ABSTRACT

This study aims to determine the influence of Green Accounting, Profitability, and Company Operational Activities on Company Value in manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2021–2023 period. This study uses a quantitative approach with secondary data in the form of annual reports and sustainability reports obtained through the official website of the Indonesia Stock Exchange, namely www.idx.co.id. The sample in this study was determined by the purposive sampling method based on certain criteria and obtained as many as 66 observation data. The data analysis technique used was multiple linear regression with the help of SPSS version 25 software. The results of the study show that: (1) partially Green Accounting has a positive and significant effect on the Firm value, (2) partially Profitability has a positive and significant effect on the Firm value, (3) partially the Company's Operational Activities also have a positive and significant effect on the Firm value, and (4) simultaneously the three independent variables have a significant effect on the Firm value.

Keywords: Green Accounting, Profitability, Operational Activities, Firm Value, Manufacturing Company.