

ABSTRACT

Firm value is defined as investors' understanding of the success of management in terms of managing the company as seen in the stock price and operational performance of the company. An increase in stock prices can make the value of the company increase. The higher the value index of the company, it will be able to increase market confidence not only in the company's current capabilities but can also describe the hopes and possibilities of the company in the future.

This study aims to simultaneously and partially examine the effect of green accounting, intellectual capital and company growth on firm value in mining sector companies listed on the Indonesia Stock Exchange (IDX) in 2017-2020. The data used in this study are annual reports and sustainability reports.

The population in this study are mining sector companies listed on the Indonesia Stock Exchange (IDX) in 2017-2020. The sample selection technique used purposive sampling and obtained 9 companies with the 2017-2020 research period. The data analysis technique used is panel data regression analysis which is processed using Eviews 12 software.

The results show that green accounting, intellectual capital, and company growth simultaneously affect the value of the company. Partially, green accounting and intellectual capital have a positive effect on firm value. Meanwhile, company growth has no effect on company value in mining sector companies listed on the Indonesia Stock Exchange for the 2017-2020 period. The results of descriptive statistics on firm value, green accounting, and intellectual capital have an average value greater than the standard deviation which means that the variable data does not vary and are grouped (homogeneous). While the company's growth has an average value smaller than the standard deviation which can be interpreted as variable data and not grouped (heterogeneous).

For further research, it is recommended to add independent variables which are assumed to affect firm value. For investors, it is better to look at companies that have good or bad company values because when they invest, they can know the real condition of the company. For companies, it is advisable to publish a complete and consistent sustainability report so that their reputation can increase so that they can attract investors.

Keywords: Firm Value, Green Accounting, Intellectual Capital and Company Growth