ABSTRACT

One of the company's goals is to increase the value of the company and the prosperity of shareholders because usually the value of the company can be reflected in its share price. Firm value is the view of investors in seeing the success of a manager in managing company resources which is usually associated with stock prices.

This study aims to determine the effect of family control, environmental management accounting, and profitability to firm value simultaneously or partially. The population in this study is a company index LQ45 listed on the Indonesia Stock Exchange (IDX) in 2017-2021. The method of sampling in this study uses purposive sampling obtained 17 samples in a 5 year period. The research data analysis method is panel data regression analysis with software statistics.

The research results show that family control, environmental management accounting, and profitability simultaneously affect the firm value. Partially, family control and environmental management accounting has no effect on firm value, while profitability partially has a significant effect on firm value. Suggestions for further research can be used as a reference to enrich knowledge about company value and can add references or insights related to company value.

Keywords: Environmental Management Accounting, Family Control, Firm Value, Profitability.