

ABSTRACT

The value of a company reflects the level of public trust in the company as well as being an indicator of its success. Companies with high value demonstrate good performance and are capable of providing positive impacts for shareholders.

This research aims to descriptively analyze Green Accounting, Intellectual Capital, Financial Performance, and Firm Value, as well as to test the influence of Green Accounting, Intellectual Capital, and Financial Performance both simultaneously and partially on Firm Value in basic materials sector companies listed on the IDX for the period 2020-2023.

In this study, the value of the company is measured using Tobin's Q, which has the advantage of considering market conditions. The measurement of green accounting uses PROPER. Next, intellectual capital is measured using value added intellectual capital (VAIC). And, financial performance is measured using Return On Assets (ROA). The research population includes all companies in the basic materials sector listed on the Indonesia Stock Exchange (IDX) during the period from 2020 to 2023. The method used purposive sampling applied to select samples from the population, resulting in a total of 52 samples consisting of 13 companies over four years. This study uses a quantitative approach with panel data regression analysis, processed using the EViews 12 statistical software.

Green Accounting is the process of recognition, measurement, recording, summarization, reporting, and integrated disclosure of financial, social, and environmental objects, transactions, or events in the accounting process to produce comprehensive, integrated, and relevant information for decision-making and management of economic and non-economic aspects. Intellectual Capital is an intangible asset consisting of information and knowledge resources aimed at enhancing the performance and competitiveness of the company. Meanwhile, financial performance reflects the achievements of the company obtained through various activities and analyzed through financial statements to assess the extent to which the company has succeeded in achieving its goals.

The test results in the research can be concluded simultaneously that green accounting, intellectual capital, and financial performance significantly affect the company's value. Partially, intellectual capital has a negative influence. Meanwhile, green accounting and financial performance do not have a significant impact on the company's value.

Kata Kunci: *Firm Value, Financial Performance, Green Accounting, Intellectual Capital, Tobin's Q*