

ABSTRACT

Company value is determined by the profit from the company's assets, the higher the company's asset turnover, the higher the profit margin obtained by the company, which will increase the company's value. Company value can be influenced by several factors, namely the debt policy set by a company, the company's ability to generate profits, the company's ability to manage finances in financing all company obligations, the company's scale, the company's stock price, the company's income and other factors that have been tested through other empirical research

This study was conducted with the aim of determining the effect of Green Accounting, Environmental Costs and Profitability on Company Value in energy sector companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2023 period, both partially and simultaneously. This study uses secondary data with data obtained from the Indonesia Stock Exchange and the company's annual financial report through the company's official website.

The population in this study were energy sector companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2023 period. Using purposive sampling technique and obtained 10 companies with a research period of 5 years. The analysis method used in this study is logistic regression analysis.

The results of this study indicate that Green Accounting, Environmental Costs, and Profitability have a simultaneous influence on Company Value. Partially. However, only the Profitability variable has a partial effect on Company Value. This study is also expected to provide further information about the factors that influence Company Value, which can be used by internal parties from company management as evaluation material and can be a motivation in increasing Company Value, especially at the level of profitability because this aspect is the main key in decision making in this study. Therefore, for further researchers, this study is expected to contribute to the development of researchers' understanding of the impact of Green Accounting, Environmental Costs, and Profitability on company value in energy sector companies listed on the Indonesia Stock Exchange.

Keywords: *Company Value. Environmental Cost, Green Accounting, Profitability*