

ABSTRACT

This study aims to analyze and provide empirical evidence on the effect of green accounting and sustainability reporting on firm value. The population consists of manufacturing companies listed in the Corporate Performance Rating Program (PROPER) and the Indonesia Stock Exchange (IDX) from 2021 to 2024. 112 companies were selected using purposive sampling based on predetermined criteria. Green accounting is measured using the PROPER rating issued by the Ministry of Environment and Forestry (MoEF), sustainability reporting is measured using the Sustainability Disclosure Reporting Index (SDRI) based on the GRI Standards 2021, and firm value is measured using the Tobin's Q ratio. Data analysis was conducted using descriptive statistics, frequency distribution, classical assumption tests, and hypothesis testing through multiple linear regression with SPSS 27 software. The results indicate that green accounting has a positive effect on firm value, while sustainability reporting has a negative effect on firm value.

Keywords: Green accounting, Sustainability reporting, Firm value.

