

ABSTRACT

EFFECT OF IMPLEMENTING GREEN ACCOUNTING, ENVIRONMENTAL PERFORMANCE AND INSTITUTIONAL OWNERSHIP ON COMPANY VALUES (A Case Study of Manufacturing Companies Registered in The Indonesian Stock Exchange 2020-2022)

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Companies need to make various efforts to always increase value company in order to attract the attention of investors who want to invest. One of important goals of the company is to achieve a high share price, because share prices are a reflection of the value of a company. The purpose of the research was to find the effect of implementing green accounting on performance environment, and institutional ownership of company value (a case study on manufacturing companies listed on the Indonesian Stock Exchange in 2020-2022). The type of this research was quantitative research with an associative approach. The sampling technique in this study used purposive sampling, with the sample size of 15 manufacturing companies listed on the Stock Exchange Indonesia (BEI) 2020-2022. The data analysis method in this research used the Panel Data Regression analysis. The result of this research found that Green accounting had a significant effect on company value and environmental performance had a significant effect on company value and institutional ownership significant effect on company value.

Keywords: Company Value, Green Accounting, Environmental Performance, Institutional Ownership.

