ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *green accounting, intellectual capital disclosure* dan *carbon emission disclosure* terhadap nilai perusahaan dengan profitabilitas sebagai variabel moderasi. Penelitian menggunakan pendekatan kuantitatif. Data sekunder diperoleh dari laporan tahunan dan laporan keberlanjutan perusahaan. Populasi penelitian adalah perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2019-2023. Sampel penelitian dipilih melalui metode *purposive sampling* sehingga diperoleh 106 observasi. Analisis data dilakukan menggunakan metode regresi linier berganda dan moderasi. Hasil penelitian menunjukkan bahwa *green accounting* tidak berpengaruh signifikan terhadap nilai perusahaan, sedangkan *intellectual capital disclosure* dan *carbon emission disclosure* berpengaruh positif signifikan. Profitabilitas tidak terbukti memoderasi pengaruh ketiga variabel independen terhadap nilai perusahaan. Penelitian ini memberikan implikasi penting bagi perusahaan dalam mempertimbangkan strategi pengelolaan lingkungan, modal intelektual, dan emisi karbon untuk meningkatkan nilai perusahaan.

Kata Kunci: *Green Accounting, Intellectual Capital Disclosure, Carbon Emission Disclosure,* Nilai Perusahaan, Profitabilitas

ABSTRACT

This study aims to analyze the effect of green accounting, intellectual capital disclosure and carbon emission disclosure on firm value with profitability as a moderating variable. The research uses a quantitative approach. Secondary data is obtained from annual reports and corporate sustainability reports. The research population is energy sector companies listed on the Indonesia Stock Exchange for the 2019-2023 period. The research sample was selected through purposive sampling method so that 106 observations were obtained. Data analysis was carried out using multiple linear regression and moderation methods. The results showed that green accounting has no significant effect on firm value, while intellectual capital disclosure and carbon emission disclosure have a significant positive effect. Profitability is not proven to moderate the influence of the three independent variables on firm value. This study provides important implications for companies in considering environmental management strategies, intellectual capital, and carbon emissions to increase firm value.

Keywords: Green Accounting, Intellectual Capital Disclosure, Carbon Emissions Disclosure, Firm Value, Profitability