

## **ABSTRAK**

Penelitian ini berjudul Pengaruh mekanisme *Green Accounting* terhadap Nilai Perusahaan dengan *Return On Asset* Sebagai Variabel Intervening. Penelitian ini bertujuan untuk menguji pengaruh langsung dan tidak langsung mekanisme *green accounting* yang diprosikan dengan *environmental cost*, *environmental disclosure* dan *environmental performance* secara simultan dan parsial terhadap nilai perusahaan, dan juga menguji efek mediasi dari *return on asset*. Penelitian ini menggunakan sampel perusahaan manufaktur peraih PROPER di BEI (Bursa Efek Indonesia) untuk periode 2015-2019. Teknik pengambilan sampel yang digunakan adalah *purposive sampling*. Sampel yang digunakan dalam penelitian ini berjumlah 20 perusahaan, dengan total 100 data penelitian. Teknik analisis data dalam penelitian ini adalah statistik deskriptif, analisis regresi linear berganda, dan analisis jalur. Analisis menggunakan *software SPSS* versi 26 for windows. Hasil dari penelitian ini adalah *environmental cost* berpengaruh negatif pada *return on asset*, *environmental disclosure* tidak berpengaruh pada *return on asset*, *environmental performance* berpengaruh pada *return on asset*, *environmental cost*, *environmental disclosure*, *environmental performance* tidak berpengaruh pada nilai perusahaan, *Return on asset* berpengaruh pada nilai perusahaan. *Return on asset* memediasi hubungan antara *environmental cost* dan nilai perusahaan tetapi tidak memediasi hubungan antara *environmental disclosure* dan *environmental performance* pada nilai perusahaan.

**Kata Kunci:** *Green Accounting*, *Return On Asset*, Nilai Perusahaan

## **ABSTRACT**

*This research is entitled Effect of Green Accounting Mechanism on Firm Value with Return On Assets as Intervening Variable. This study aims to examine the direct and indirect effect of the green accounting mechanism which is proxied by environmental cost, environmental disclosure and environmental performance simultaneously and partially on firm value, and also to examine the mediating effect of return on assets. This study uses a sample of PROPER-winning manufacturing companies on the IDX (Indonesian Stock Exchange) for the 2015-2019 period. The sampling technique used is purposive sampling. The sample used in this study amounted to 20 companies, with a total of 100 research data. Data analysis techniques in this study are descriptive statistics, multiple linear regression analysis, and path analysis. Analysis using SPSS version 26 software for windows. The results of this study are environmental costs have a negative effect on return on assets, environmental disclosure has no effect on return on assets, environmental performance has an effect on return on assets, environmental costs, environmental disclosure, environmental performance has no effect on firm value, Return on assets has an effect on the value of the company. Return on assets mediates the relationship between environmental cost and firm value but does not mediate the relationship between environmental disclosure and environmental performance on firm value.*

**Keywords:** *Green Accounting, Return On Assets, Firm Value*