

ABSTRAK

Dian Ismawati. 2026. Pengaruh *Green Accounting*, Profitabilitas, dan *Leverage* Terhadap Nilai Perusahaan pada Perusahaan Sektor *Food And Beverage* yang Terdaftar di Bursa Efek Indonesia Tahun 2021-2025. Skripsi, Program Studi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing I: Dr. Liliek Nur Sulistiyowati, S.E., M.M. Pembimbing II: Ahmad Nur Aziz, S.Pd., M.Ak.

Penelitian ini bertujuan untuk menguji pengaruh *Green Accounting*, Profitabilitas (ROA), dan *Leverage* (DER) terhadap Nilai Perusahaan (PBV) pada perusahaan sektor *Food and Beverage*. Populasi dalam penelitian ini adalah perusahaan sektor *Food and Beverage* yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2021-2025 Berdasarkan klasifikasi JASIC, berjumlah 72 perusahaan. Sampel dipilih menggunakan metode teknik *purposive sampling* dengan total 31 perusahaan selama 5 tahun (155 observasi). Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis regresi linear berganda dan diolah menggunakan IBM SPSS *Statistics* 25. Hasil penelitian menunjukkan bahwa *Green Accounting* berpengaruh negatif dan signifikan terhadap Nilai Perusahaan. Profitabilitas berpengaruh positif dan signifikan terhadap Nilai Perusahaan. *Leverage* berpengaruh positif dan signifikan terhadap Nilai Perusahaan. Secara simultan, ketiga variabel berpengaruh signifikan terhadap Nilai Perusahaan.

Kata Kunci: *Green Accounting*, Profitabilitas, *Leverage*, Nilai Perusahaan.

ABSTRACT

Dian Ismawati. 2026. The Effect of Green Accounting, Profitability, and Leverage on Firm Value in Food and Beverage Sector Companies Listed on the Indonesia Stock Exchange (IDX) 2021-2025. Management Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Advisor I: Dr. Liliek Nur Sulistiyowati, S.E., M.M. Advisor II: Ahmad Nur Aziz, S.Pd., M.Ak.

This study aims to examine the effect of green accounting, profitability, and leverage towards firm value in Food and Beverage sector companies. The population in this study was Food and Beverage sector companies listed on the Indonesia Stock Exchange (IDX) during the 2021-2025 period, which, based on the JASIC classification, totaled 72 companies. The sample was selected using a purposive sampling method, with a total of 31 companies over a five-year period (155 observations). This study employed a quantitative approach with multiple linear regression method, and was processed using IBM SPSS Statistics 25. The results show that green accounting has a negative and significant effect towards firm value. Profitability has a positive and significant effect towards firm value. Leverage has a positive and significant effect towards firm value. Simultaneously, the three variables have a significant effect towards firm value.

Keywords: Green Accounting, Profitability, Leverage, Firm Value