

## ABSTRACT

*Using profitability as an intervening variable, this study investigates the effect of green accounting and environmental performance on firm value. The population of this study is manufacturing companies listed on the main board of the Indonesia Stock Exchange during the period 2019-2023.*

*This study was conducted using a purposive sampling technique, resulting in 58 manufacturing companies as research samples. The research used secondary data collected from Bloomberg Terminal, annual, and sustainability reports. The analysis method used was regression analysis, and the Sobel test using the IBM SPSS Statistics 27 application.*

*The results of the analysis that had been carried out indicate that the direct effect of green accounting had a negative and insignificant effect on firm value. Likewise, its indirect effect, mediated by profitability, had an insignificant effect. At the same time, environmental performance's direct and indirect effects on firm value, mediated by profitability, had a positive and significant effect.*

*Keywords: green accounting, environmental performance, firm value.*