

## ***ABSTRACT***

*In the era of globalization and increasing environmental awareness, companies are required to not only focus on profitability, but also on social and environmental responsibility. Green accounting emerges as an approach that integrates environmental aspects into financial statements, providing a more comprehensive picture of the company's value. This study aims to analyze the effect of green accounting on firm value with profitability as a moderating variable. This is to further emphasize the sustainability of the application of green accounting is important for companies, especially in the manufacturing sector which has a significant impact.*

*This study uses data from 116 samples from manufacturing sector companies listed on the Indonesia Stock Exchange during the period 2021-2023. The sampling technique used purposive sampling method with secondary data obtained through Bloomberg.*

*The findings of this study reveal that the application of green accounting has a positive effect on firm value. However, profitability weakens the positive effect of green accounting on firm value. Based on these findings, companies are expected to pay attention to environmental performance and profitability well to increase firm value.*

***Keywords: firm value, green accounting, profitability***