

ABSTRACT

The purpose of this research is to examine the effect of environmental disclosure to firm value with profitability as moderating variable. Variabel used as dependent is firm value. Variable used as independent is environmental disclosure. Variable used as moderating is profitability. Last variable in this reaserccch is control variabel, firm size and leverage.

The sample of this reaserch is award winning company from NCSR from 2014-2020. The method for choosing samples are based on some criteria that already determined or purposive sampling. Samples that used in this reaserch are 82 company. The methode used is hypothesis testing by using multiple linear regression test.

Result from hypothesis testing show that environmental disclosure give positive and significantly effected firm value. Also the used of moderating variable show same result, the used of profitability as moderating variable positive and significantly affected firm value

Keyword: Environmental Disclosure, Firm Value, Profitability