

ABSTRACT

The Influence of Green Accounting, Environmental Costs on Firm Value with Capital Structure as a Moderating Variable (An Empirical Study on Energy Sector Companies Listed on the Indonesia Stock Exchange in 2020–2024)).

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This study aims to examine the effect of green accounting and environmental costs on firm value, with capital structure as a moderating variable, in energy sector companies listed on the Indonesia Stock Exchange during the 2020–2024 period. Firm value is measured using the Price Book Value (PBV), while green accounting is assessed based on the Global Reporting Initiative (GRI) Index. Environmental costs are measured through the ratio of environmental expenses to profit after tax, and capital structure is evaluated using the debt-to-equity ratio (Debt to Equity Ratio). This research employs a quantitative approach with a multiple regression method, processed using Eviews 12 software. Secondary data is obtained from financial reports, sustainability reports, and other official sources.

Keywords: *Green Accounting, Environmental Cost, Capital Structure, Company Value.*

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