

ABSTRACT

Firm value is generally defined as the level of success of a company or an illustration of the condition of the company achieved by the company's ranks when managing company resources. This condition can be used by the public to assess the company or be a reference for investors when choosing investments. Company value is very important because it will affect the perception of its customers. Companies with high value certainly have many advantages, such as ease of obtaining financing from the capital market and financial institutions, and high selling prices when sold or merged.

This study aims to analyze the effect of profitability, *good corporate governance* (GCG), and environmental disclosure on company value in the health sector listed on the Indonesia Stock Exchange during the 2019-2023 period. The method used in this study is a quantitative method, the research sample was taken using purposive sampling and obtained 18 companies for 5 years, thus obtaining a sample of 90 research samples. The analysis used is descriptive statistical analysis and panel data regression analysis.

The results of the study indicate that profitability, *good corporate governance*, and environmental disclosure have a simultaneous effect on company value. In the partial test, the variables profitability, good corporate governance and environmental disclosure did not affect company value. For further research, it is better to provide additional samples in the study or it could also be a research period so that the results can be expected to be in line with the hypothesis.

Keywords: influence of profitability, good corporate governance, environmental disclosure, firm value