

ABSTRACT

Company value is a measurement used by investors in determining their investment policies. Company value can explain the company's performance that has occurred during the business process that occurred in a period. A good company value will show the good condition of the company so that investors will invest in the company. Company value can be measured by Price to Book Value, Price to Earning Ratio, Earning per Share, and Tobins'Q ratio.

This research was conducted to determine the influence of Green Accounting and company size on company value in cement industry companies listed on the Indonesia Stock Exchange for the 2017-2022 period. This research is research that uses quantitative methods using panel data regression techniques. Samples were taken using the purposive sampling method. From this process, a sample of 6 companies was obtained with a total of 36 observations.

Keywords: *Green Accounting, Company Size, Company Value.*