ABSTRACT

THE EFFECT OF GREEN ACCOUNTING, INVESTMENT OPPORTUNITY SET, LEVERAGE, AND DIVIDEND POLICY ON FIRM VALUE

(Survey on Food and Beverages Sector Companies Listed on Singapore Exchange in 2021-2023)

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This study aims to determine green accounting, investment opportunity set, leverage, dividend policy, and firm value in food and beverages sector companies listed on Singapore Exchange in 2021-2023. In addition, this study aims to determine how green accounting, investment opportunity set, leverage, and dividend policy partially and simultaneously affect firm value in food and beverages sector companies listed on Singapore Exchange in 2021-2023. The research method used is a quantitative method with a survey approach, while the sample withdrawal technique uses purposive sampling method. The data collection technique used is secondary data obtained through literature review and other relevant sources. The analysis tool uses panel data regression analysis. The results showed that: (1) green accounting partially has a positive and insignificant effect on firm value; (2) investment opportunity set partially has a positive and significant effect on firm value; (3) leverage partially has a positive and insignificant effect on firm value; (4) dividend policy partially has a negative and insignificant effect on firm value; (5) green accounting, investment opportunity set, leverage, and dividend policy simultaneously have a significant effect on firm value.

Keywords*: Green Accounting, Investment Opportunity Set, Leverage, Dividend Policy, Firm Value*

ABSTRAK

PENGARUH *GREEN ACCOUNTING, INVESTMENT OPPORTUNITY SET, LEVERAGE*, DAN *DIVIDEND POLICY* TERHADAP *FIRM VALUE*

(Survei pada Perusahaan Sektor *Food and Beverages* yang Terdaftar Di *Singapore Exchange* Tahun 2021-2023)

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Penelitian ini bertujuan untuk mengetahui *green accounting, investment opportunity set, leverage, dividend policy,* dan *firm value* pada perusahaan sektor *food and beverages* yang terdaftar di *Singapore Exchange* tahun 2021-2023. Selain itu, penelitian ini bertujuan untuk mengetahui bagaimana pengaruh *green accounting, investment opportunity set, leverage,* dan *dividend policy* secara parsial dan bersama-sama terhadap *firm value* pada perusahaan sektor *food and beverages* yang terdaftar di *Singapore Exchange* tahun 2021-2023. Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan survei, sedangkan teknik penarikan sampel menggunakan metode *purposive sampling.* Teknik pengumpulan data yang digunakan adalah data sekunder yang didapat melalui kajian pustaka dan sumber lain yang relevan. Alat analisis menggunakan analisis regresi data panel. Hasil penelitian menunjukkan bahwa: (1) *green accounting* secara parsial berpengaruh positif tidak signifikan terhadap *firm value*; (2) *investment opportunity set* secara parsial berpengaruh positif dan signifikan terhadap *firm value*; (3) *leverage* secara parsial berpengaruh positif tidak signifikan terhadap *firm value*; (4) *dividend policy* secara parsial berpengaruh negatif tidak signifikan terhadap *firm value*; (5) *green accounting, investment opportunity set, leverage,* dan *dividend policy* secara bersama-sama berpengaruh signifikan terhadap *firm value*.

Kata Kunci : *Green Accounting, Investment Opportunity Set, Leverage, Dividend Policy, Firm Value*