

# Green Accounting: A Type of Accounting to Increase Firm Value

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## ABSTRACT

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Climate change is currently a special concern for all, including companies whose operations contribute to waste that can damage the environment. Climate change also influences investment decisions. Investors will show more interest in investing if the company pays more attention to the environment than companies that damage the environment. This behavior is called green investment. This makes companies do several ways to follow this green investment behavior, one of which is by doing green accounting. Green accounting is a type of accounting that attempts to factor environmental costs into the financial results of operations. Therefore, this study was conducted to obtain empirical evidence regarding the effect of green accounting can increase the value of the company and whether there is a difference in firm value between companies that do green accounting and those that do not.

**Keywords:** Green Accounting, Firm Value, Environmental