

## ABSTRACT

Name :Winnie Savira  
Study Program :Accounting  
Title :Impact of Environmental Costs, Environmental Performance and Environmental Disclosures on Company Value in Basic Materials Sector Companies Listed on the Indonesia Stock Exchange for the 2017-2019 Period.

*This research aims to find out the Impact of Environmental Costs, Environmental Performance and Environmental Disclosures on Company Value in Basic Materials Sector Companies Listed on the Indonesia Stock Exchange for the 2017-2019 Period. This research has quantitative approach and was being analyzed with statistical method descriptive. The data used in this research was annual report on the period from 2017 to 2019. Using SPSS (statistical package for the social sciences), methods of analysis used in this study include Kolmogorov-Smirnov test, tolerance and VIF test, autocorrelation test with Durbin-Watson, Heteroscedasticity test, t-statistical tests, F-statistical test and coefficient of determination ( $R^2$ ). The result of this research are: Environmental Cost has significant positive impact to Company Value, Environment Performance has negative not significant impact to Company Value and Environmental Disclosure has positive impact but not significant to Company Value. In other result for the regression model that used in this research showed that the model can significantly predict the dependent variable. The magnitude of the effect value is 19.4%, while 80.6% can be explained by other variables besides the Environmental Cost, Environmental Performance and Environmental Disclosure.*

*Keywords: Green Accounting, Environmental Cost, Environmental Performance, Environmental Disclosure, Company Value*