

The Impact of Eco- Efficiency on Firm Value and Firm Size as the Moderating Variable.

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- **Abstract:** The purpose of this study is to analyze the impact of eco-efficiency implementation on firm value with firm size as a moderating variable. This research uses secondary data of annual report of manufacturing companies listed on the Indonesia Stock Exchange (BEI) period 2013-2017. Purposive sampling was applied in this research which resulted 469 sample according the criteria. The data analysis uses multiple linear regression analysis with SPSS. The result show that: 1) eco-efficiency as measure by ISO 14001 certification has a significant effect on the value of company. 2) firm size moderates the effect of ecoefficiency on the value of company.
- **Keywords:** eco-efficiency implementation, manufacturing companies