

ABSTRACT

This study aims to determine the role of profitability as a moderating effect of leverage, growth prospects, and prudent accounting on firm value. The method used in this research is a quantitative method with a descriptive and verification approach. The population of this study is 64 infrastructure sector companies listed on the Indonesia Stock Exchange (IDX) for 2018–2022. The sampling technique uses the non-probability sampling technique with a purposive sampling method with a total sample of 20 companies that meet the criteria. Data analysis used the classical assumption test, and hypothesis testing used multiple linear regression and moderation regression. The results show that partially leverage affects firm value, growth prospects affect firm value, and prudence accounting influences firm value. Leverage, growth prospects, and prudence accounting simultaneously affect firm value. Leverage moderated by profitability affects firm value; growth prospects moderated by profitability affect firm value; and prudence accounting moderated by profitability affects firm value.

Keywords: *leverage, growth prospects, prudent accounting, firm value, profitability*