

ABSTRAK

Della Ibrahim, 2024. Pengaruh *Green Accounting, Environmental Performance, Environmental Disclosure* Terhadap *Economic Performance* (studi empiris pada Perusahaan pertambangan yang terdaftar di BEI). Ketua Komisi : Meliana, SE., M.Sc, Anggota Komisi : Kasim Sinen, SE., M.Si.

Tujuan penelitian ini adalah untuk menganalisis Pengaruh *Green Accounting, Environmental Performance, Environmental Disclosure* Terhadap *Economic Performance*. Populasi dalam penelitian ini adalah seluruh Perusahaan pertambangan yang terdaftar pada Bursa Efek Indonesia tahun 2019-2022. Sampel pada penelitian ini sebanyak 12 perusahaan yang diambil menggunakan teknik *purposive sampling*. Alat analisis yang digunakan adalah regresi linear berganda dengan menggunakan Eviews 12 sebagai alat uji statistik.

Hasil penelitian ini menunjukkan bahwa: (1) *Green Accounting* tidak berpengaruh terhadap *Economic performance*, (2) *Environmental Performance* berpengaruh negatif terhadap *Economic Performance*, (3) *Environmental Disclosure* tidak berpengaruh terhadap *Economic performance*

Kata Kunci : *Green Accounting, Environmental*

performance, Environmental Disclosure, Economic Performance

ABSTRACT

Della Ibrahim, 2024. Effect of *Green Accounting, Environmental Performance, Environmental Disclosure* on *Economic Performance* (empirical study on mining companies listed on the IDX). Chairman of the Commission : Meliana, SE., M.Sc, Member of the Commission : Kasim Sinen, SE., M.Si.

The purpose of this study is to analyze the Effect of *Green Accounting, Environmental Performance, Environmental Disclosure* on *Economic Performance*. The population in this study is all mining companies listed on the Indonesia Stock Exchange in 2019-2022. The sample in this study was 12 companies taken using *purposive sampling* techniques. The analysis tool used is multiple linear regression using Eviews 12 as a statistical test tool.

The results of this study show that: (1) *Green Accounting* has no effect on *Economic performance*, (2) *Environmental Performance* has a negative effect on *Economic Performance*, (3) *Environmental Disclosure* does not affect *Economic performance*

Keywords : *Green Accounting, Environmental performance, Environmental Disclosure, Economic Performance*