

ABSTRAK

Andriani Saputri Do Ahmad. 2024. Pengaruh *Green Accounting*, *Environmental Performance* dan *Environmental Disclosure* terhadap *Economic Performance*.

Ketua komisi : Gregorius Jeandry, anggota komisi : Kasim Sinen

Penelitian ini bertujuan untuk menguji pengaruh *green accounting*, *environmental performance* dan *environmental disclosure* terhadap *economic performance*. Populasi dalam penelitian ini adalah perusahaan yang berkategori *high profile* yang terdaftar di Bursa Efek Indonesia. Teknik pengambilan sampel menggunakan teknik *purposive sampling* sehingga diperoleh sampel sebanyak 129 perusahaan. Dengan alat analisis data menggunakan *evIEWS*. Sumber data adalah data sekunder. Metode yang digunakan untuk menganalisis data adalah analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa *green accounting* berpengaruh dengan arah negatif terhadap *economic performance*. *Environmental performance* tidak berpengaruh positif terhadap *economic performance*. *Environmental Disclosure* berpengaruh positif pada *economic performance*

Kata kunci: *green accounting, environmental performance, environmental disclosure, economic performance.*

ABSTRAK

Andriani Saputri Do Ahmad, 2024. *The effect of Green Accounting, Environmental Performance and Environmental Disclosure on Economic Performance.* Chair : Gregorius Jeandry, Commission Member : Kasim Sinen.

This study aims to examine the effect of green accounting, environmental performance and environmental disclosure on economic performance. The population of this study is companies that are categorized as High Profile and are listed on the Indonesia Stock Exchange (BEI). The sampling technique uses the purposive sampling so that a sample of 129 companies was obtained. With the data analysis tool using Eviews. The data source is secondary data. The method used to analyze the data is multiple linear regression analysis.

The results of the study indicate that green accounting has a negative effect on economic performance. Environmental performance does not have a positive effect on economic performance. Environmental disclosure has a positive effect on economic performance.

Keywords: *green accounting, environmental performance, environmental disclosure, economic performance.*