

ABSTRACT

This research aims to determine empirically the effect of green accounting disclosure and environmental performance on profitability and its impact on company value in Energy Sector Companies listed on the Indonesia Stock Exchange (BEI) for the 2018-2022 period. The factors tested in this research are green accounting disclosure, environmental performance, profitability, and company value.

The method used in this research is descriptive and verification methods. This research uses secondary data in the form of financial reports obtained from the official websites of each company and the website www.idx.co.id. The sampling technique used in this research was purposive sampling which resulted in 10 company samples. The analytical techniques used in this research are descriptive analysis, verification analysis, classical assumption test, normality test, multicollinearity test, heteroscedasticity test, autocorrelation test, hypothesis test, multiple linear regression analysis, simple linear regression, coefficient of determination, and multiple correlation coefficient.

Based on research results on Energy Sector companies listed on the Indonesia Stock Exchange (BEI) for the 2018-2022 period. Green Accounting Disclosure influences profitability with a contribution/influence of 14,2%. Environmental performance has no effect on profitability with a contribution/influence of only 2.4%. Disclosure of green accounting and environmental performance together influence profitability with a contribution/influence of 16,6%. Profitability has an influence on company value with a contribution/influence of 20%.

Keywords: Green Accounting Disclosure, Environmental Performance, Profitability, and Company Value.