

ABSTRACT

The Effect of Environmental Costs, Environmental Disclosure, Environmental Audit On The Performance Of Financial Statements (Empirical Study On Consumer Goods Industry Sector Companies Listed On The Indonesia Stock Exchange 2016-2020)

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This study aims to explain the effect of environmental costs, environmental disclosures, environmental audits, financial statement performance by taking empirical studies on consumer goods industrial sector companies listed on the Indonesia Stock Exchange (IDX) in 2016 to 2020. The population taken for this study is a company listed on the Indonesia Stock Exchange (IDX) in 2016-2020. The research sample is a consumer goods sector company which is considered a high environmental risk company because natural resources are highly utilized for the production process. The analysis uses the Statistical Package for The Social Science (SPSS) version 25.0. Based on the calculation results, it can be seen from the coefficient of determination R obtained is 61% this means that the variable Environmental Costs, Environmental Disclosures and Environmental Audits simultaneously affect the Performance of Financial Statements. For 39% influenced by other factors.

Keywords: environmental costs, environmental disclosure, environmental audit, financial report performance

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