

## **ABSTRACT**

### ***The Effect of Green Accounting, Environmental Performance and Firm Size on Financial Statement Performance (Empirical Study of Mining Sector Companies Listed on The Indonesia Stock Exchange in 2017-2021)***

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*This study aims to be able to explain the effects of green accounting, environmental performance, firm size and financial statement performance by taking empirical studies on mining sector companies listed on the Indonesia Stock Exchange (IDX) for 2017-2021. The sample in this study is a mining sector company that is considered to have a lot of impact on the environment and has a high risk of environmental damage. This is due to natural resources being taken by companies continuously. The analysis in this study is an analysis carried out using the statistical application Econometric Views (EViews) version 12. Based on the calculation results, it is found that green accounting and environmental performance have no effect on financial statement performance. Meanwhile, it is known that firm size influences the performance of financial statements. Judging from the value of the coefficient of determination  $R^2$  with an acquisition value of 84.2% this can explain that simultaneously the variables Green Accounting, Environmental Performance and Firm Size affect the Performance of Financial Statements. Meanwhile, the remaining percentage, which is 15.8%, is explained by other variables not examined in this study.*

**Keywords :** *Green Accounting, Environmental Performance, Firm Size, Financial Statement Performance*

**Libraries :** 26

**Publication Years :** 2017 - 2022