

ABSTRACT

The Effect of Green Accounting, Environmental Performance, and Carbon Disclosure Emissions on Company Values

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The company's main goal is to increase the value of the company in the long term in order to give investors confidence. The purpose of this study is to find out how the influence of green accounting, environmental performance, and carbon emission disclosures on company value. This research uses a type of quantitative research with studies on mining sector companies listed on the Indonesia Stock Exchange (IDX) for the 2017-2021 period using a data collection technique, namely purposive sampling. The results showed that green accounting (X1) had no effect on firm value with a probability > 0.374. Environmental performance (X2), Emission carbon disclosure (X3), influences company value. Green accounting, environmental performance, emission carbon disclosure simultaneously affect the value of the company. With a coefficient of determination R-adj 0.3077. This research was conducted to find out how the influence of Green accounting, environmental performance, and Emission carbon disclosure, has on the value of companies in the mining sector that are listed or registered on the Indonesian Stock Exchange (IDX) for the 2017-2021 period, totaling 110 companies and in accordance with the criteria that have been determined. Testing was carried out using E-views 12 software.

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