

ABSTRACT

The Influence of Environmental Costs, Environmental Disclosures and Environmental Audits on Financial Performance (Empirical Study of Mining Companies Listed on the IDX for the 2019-2023 Period)

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This research aims to analyze the influence of environmental costs, environmental disclosure, and environmental audits on the performance of companies in the mining sector. The data used is financial data from mining companies in the 2019-2023 period. The analytical method used is descriptive analysis and regression analysis to identify the relationship between these variables.

The research results show that increasing mining production can have different impacts on a company's financial performance, depending on the level of environmental cost management, environmental disclosure, and the effectiveness of environmental audits. Companies that are effective in environmental cost management and transparent in environmental disclosure tend to have better financial performance. Thus, the findings of this research indicate the importance of good environmental management in supporting the financial performance of mining companies.

Keywords: *Financial Report Performance, Mining Industry, Environmental Costs, Environmental Disclosures, Environmental Audits, and the Link Between the Environment and Finance.*