

***THE EFFECT OF GREEN ACCOUNTING, ENVIRONMENTAL
PERFORMANCE, AND COMPANY SIZE ON COMPANY VALUE IN THE
ENERGY SECTOR LISTED ON THE INDONESIAN STOCK EXCHANGE
PERIOD 2020-2024***

ABSTRACT

Global climate change, marked by increased greenhouse gas emissions, has created an urgent need for the energy sector to implement sustainable management practices. Indonesia, as a country with an energy mix still dominated by coal, faces significant challenges in reducing emissions without sacrificing economic stability. This study aims to analyze the effect of green accounting, environmental performance, and company size on company value in the energy sector listed on the indonesia stock exchange (IDX) periode 2020-2024. This study uses a quantitative approach with multiple regression analysis using the E-Views 12 application. A total of 9 companies were sampled using purposive sampling. The data used in this study is secondary data obtained through documentation techniques from the official websites of each company and the indonesia stock exchange (IDX) website. The results show that, partially, the variabels of green accounting and environmental performance do not have a significant effect on company value, while company size has a significant effect on company value. Simultaneously, the three independen variabels affect the value of energy companies listed on the IDX for the 2020-2024 period. This shows that although the influence of green accounting and environmental performance has not yet been fully considered by the market individually, both still have a strategic role when integrated with company size. Thus, this study emphasizes the importance of implementing sustainability practices as a long-term effort to improve sompetitiveness while maintaining tha sustainability of companies in the era of energy transition.

Keywords : Green Accounting, Environmental Performance, Company Value, Company Size

(xiv + 67 + Appendices)

References (2007-2025)