

## **ABSTRACT**

*This study aims to examine the effect of environmental management accounting on company sustainability if assessed using the triple bottom line concept, namely profit, people and planet. This study uses secondary data in the form of annual reports and sustainability reports with GRI standards obtained from the IDX official website and the official website of each company. The population in this study amounted to 126 companies in the energy sector and the raw goods sector listed on the IDX in 2017-2020. The sample in this study amounted to 8 companies selected using purposive sampling method. The data analysis technique used in this study is panel data regression analysis using Eviews 12. The results of this study indicate that environmental management accounting has no significant effect on company sustainability if assessed using people and planet factors or if assessed using profit factors.*

*Keywords: environmental management accounting, corporate sustainability, triple bottom line, GRI standard.*