

ABSTRAK

Tujuan dari penelitian ini untuk memperoleh bukti empiris mengenai pengaruh *corporate social responsibility*, *sustainability reporting*, dan *green accounting* terhadap kinerja lingkungan pada perusahaan infrastruktur yang terdaftar di Bursa Efek Indonesia tahun 2019-2022. Rancangan penelitian dalam penelitian ini adalah penelitian deskriptif dan teknik pengumpulan data observasi tidak langsung dengan membuka website Bursa Efek Indonesia dan mengunduh laporan tahunan dan laporan keuangan dari analisis linear berganda dengan teknik sampling yang dipakai berupa teknik penentuan sampel melalui syarat atau disebut *purposive sampling*. Hasil penelitian menunjukkan *corporate social responsibility*, *sustainability reporting*, dan *green accounting* berpengaruh positif terhadap kinerja lingkungan.

Kata Kunci: *Corporate Social Responsibility*, *Sustainability Reporting*, *Green Accounting*, Kinerja Lingkungan

ABSTRACT

The aim of this research is to obtain empirical evidence regarding the influence of corporate social responsibility, sustainability reporting and green accounting on environmental performance in infrastructure companies listed on the Indonesia Stock Exchange in 2019-2022. The research design in this study is descriptive research and indirect observation data collection techniques by opening the IDX website and downloading annual reports and financial reports from multiple linear analysis with the sampling technique used in the form of a sample determination technique through conditions or what is called purposive sampling. The research results show that corporate social responsibility, sustainability reporting and green accounting have a positive effect on environmental performance.

Keywords: *Corporate social responsibility, sustainability reporting, green accounting, environmental performance.*