ABSTRAKSI

Penelitian ini bertujuan untuk mengetahui pengaruh *Green Accounting, Corporate Social Responsibility,* dan *Sustainability Reporting* terhadap Kinerja Lingkungan pada perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) Periode 2018-2022. *Green Accounting* akan diukur dengan menggunakan biaya lingkungan dibagi dengan laba bersih setelah pajak, *Corporate Social Responsibility* (CSR) akan diukur dengan biaya bina lingkungan dibagi dengan laba bersih setelah pajak, *Sustainability Reporting* akan diukur dengan *Global Reporting Initiative* (GRI) 2018, dan Kinerja Lingkungan akan diukur dengan Indeks Proper. Data yang digunakan pada penelitian ini adalah data sekunder yang berupa laporan tahunan perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2022. Metode pengumpulan data menggunakan *purposive sampling*. Melalui metode tersebut ditemukan jumlah sampel sebesar 235. Hasil penelitian menunjukan bahwa *Green Accounting, Corporate Social Responsibility,* dan *Sustainability Reporting* berpengaruh positif terhadap Kinerja Lingkungan. Hasil ini menunjukan bahwa *Green Accounting, Corporate Social Responsibility* dan *Sustainability reporting* memberikan kontribusi yang substansial terhadap peningkatan kinerja lingkungan perusahaan pertambangan melalui pengelolaan sumber daya yang berkelanjutan, mitigasi dampak lingkungan, dan penciptaan nilai jangka panjang.

Kata Kunci : *Green Accounting,* CSR, *Sustainability Reporting,* Kinerja Lingkungan

ABSTRACT

This study aims to determine the effect of green accounting, corporate social responsibility, and sustainability reporting on environmental performance in mining companies listed on the Indonesia Stock Exchange (IDX) for the 2018-2022 period. Green Accounting will be measured using environmental costs divided by net profit after tax, Corporate Social Responsibility (CSR) will be measured by the cost of environmental development divided by net profit after tax, sustainability reporting will be measured by Global Reporting Initiative (GRI) 2018, and environmental performance will be measured by the Proper Index. The data used in this study are secondary data in the form of annual reports of mining companies listed on the Indonesia Stock Exchange (IDX) for the 2018-2022 period. Data collection methods using purposive sampling. Through this method found the number of samples of 235. The results showed that green accounting, corporate social responsibility, and sustainability reporting had a positive effect on environmental performance. These results indicate that Green Accounting, Corporate Social Responsibility and Sustainability Reporting make a substantial contribution to improving the environmental performance of mining companies through sustainable management of resources, environmental impact mitigation, and long -term value creation.

Keywords : Green Accounting,* CSR, *Sustainability Reporting, Environmental Performance