

PENGARUH PENERAPAN *GREEN ACCOUNTING*, *ENVIRONMENTAL PERFORMANCE*, DAN *INTELLECTUAL CAPITAL* TERHADAP *SUSTAINABLE GROWTH*

“Studi Empiris Pada Perusahaan Sektor *Consumer Non-Cyclicals* Yang Terdaftar di Bursa Efek Indonesia (2021-2023)”

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ABSTRACT

This study aims to empirically examine the effect of green accounting, environmental performance, and intellectual capital on sustainable growth in non-cyclical consumer sector companies listed on the Indonesia Stock Exchange (IDX) in 2021-2023. The research method used in this research is a quantitative approach with the type of data used in the form of secondary data obtained from financial reports, annual reports, and / or sustainability reports sourced from the Indonesia Stock Exchange (IDX) and the company's official website. The population in this study consisted of 125 companies in the consumer non-cyclicals sector. Sampling in this study using purposive sampling technique. The amount of observation data in this study amounted to 92 data. The data analysis technique used in this research is multiple linear regression analysis. The results of this study indicate that green accounting has a negative effect on sustainable growth, environmental performance has a negative effect on sustainable growth, and intellectual capital has no effect on sustainable growth.

Keywords: *Environmental Performance, Green Accounting, Intellectual Capital, Sustainable Growth*