ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris *green accounting*, *environmental performance*, profitabilitas dan *environmental disclosure* terhadap pengungkapan *sustainable development goals*. Populasi dalam penelitian ini adalah perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2023. Sampel yang dipilih menggunakan metode *purposive sampling* dengan kriteria tertentu. Berdasarkan kriteria tersebut diperoleh sebanyak 74 data perusahaan. Metode analisis yang digunakan untuk menguji hipotesis adalah analisis regresi linear berganda. Hasil penelitian ini menunjukkan bahwa *green accounting, environmental performance*, dan profitabilitas tidak memiliki pengaruh terhadap *sustainable development goals*. Namun, *environmental disclosure* memiliki pengaruh terhadap *sustainable development goals*.

Kata kunci: *Sustainable Development Goals, Green Accounting, Environmental Performance, Profitabilitas, Environmental Disclosure*.

ABSTRAC

This study aims to empirically test green accounting, environmental performance, profitability and environmental disclosure on the disclosure of sustainable development goals. The population in this study are energy sector companies listed on the Indonesia Stock Exchange (IDX) in 2023. The sample was selected using purposive sampling method with certain criteria. Based on these criteria, 74 company data were obtained. The analysis method used to test the hypothesis is multiple linear regression analysis. The results of this study indicate that green accounting, environmental performance, and profitability have no influence on sustainable development goals. However, environmental disclosure has an influence on sustainable development goals.

Keywords: Sustainable Development Goals, Green Accounting, Environmental Performance, Profitability, Environmental Disclosure.