

ABSTRACT

This research aims to examine the effect of green accounting and sustainability reporting on company performance. The independent variable, green accounting which is projected with environmental performance is assessed through PROPER rating, while the sustainability report is assessed through the GRI index. The dependent variable, company performance is measured using Tobin's Q.

The population in this study are non-financial companies listed on the Indonesia Stock Exchange (IDX) during 2018-2021. The sampling method used in this study is a purposive sampling method with certain criteria resulting in 64 samples of non-financial companies to be studied.

Data analysis was performed using multiple linear regression. The results of the analysis show that green accounting has a significant positive effect and sustainability reporting has a non-significant positive effect on company performance (Tobin's Q).

Keywords: Environmental Performance, Sustainability Reporting, Company Performance, Tobin's Q

