

ABSTRACT

The purpose of establishing a company is to get the maximum profit and also to meet the expectations of the owners of the company. Company revenue can be increased in many ways, one of which is by reducing costs in energy use. There are several factors that may affect the value of a company's economic performance. These factors are environmental accounting disclosure, green process innovation, and environmental management accounting. This study use companies from basic material sector listed on the Indonesia Stock Exchange in the period of 2017-2021 as the object.

This study will evaluate the effect of environmental accounting disclosure, green process innovation, and environmental management accounting towards economic performance on the companies from basic material sector listed on the Indonesia Stock Exchange in the period of 2017-2021.

The research methodology in this research is quantitative. This study uses purposive sampling method for collecting data. Based on the time of implementation, this study uses cross section and time series research type. The type of data used in this research is secondary data. Data analysis techniques in this study are descriptive statistics, classic assumption test, and panel data regression.

The result from this study shows that environmental management accounting, green process innovation, and environmental management accounting have positive effects towards economic performance. Based on the result of this study, for increasing the company's economic performance they should put more focus on the environmental management accounting, green process innovation, and environmental management accounting.

Keywords : Economic Performance; Environmental Management Accounting; Green Process Innovation; Environmental Management Accounting.