ABSTRAK

Penelitian ini menganalisis Pengaruh *Green Accounting*, Kepemilikan Saham Publik, dan Kinerja Lingkungan Terhadap Kinerja Keuangan Pada Perusahaan Sektor Energi Dan Pertambangan yang Terdaftar Di Bursa Efek Indonesia Periode 2020-2025. Penelitian ini menggunakan metode kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan dan laporan keberlanjutan perusahaan. Sampel penelitian ditentukan menggunakan teknik *purposive samplinng* berdasarkan kriteria yang telah ditetapkan. Analisis data menggunakan analisis regresi linear berganda dengan bantuan program SPSS 26. Hasil penelitian menunjukkan bahwa *green accounting* tidak berpengruh terhadap kinerja keuangan, kepemilikan saham publik berpengaruh terhadap kinerja keuangan, dan kinerja lingkungan tidak berpengaruh terhadap kinerja keuangan. Namun, *green accounting*, kepemilikan saham publik dan kinerja lingkungan secara simultan berpengaruh terhadap kinerja keuangan. Penelitian ini menunjukkan bahwa kinerja keuangan perusahaan sektor energi dan pertambangan tidak dipengaruhi secara parsial masing-masing variabel, tetapi dipengaruhi secara bersama-sama oleh *green accounting*, kepemilikan saham publik dan kinerja lingkungan

Kata kunci : *Green Accounting*, Kepemilikan Saham Publik, Kinerja Lingkungan, Kinerja Keuangan, *Tobin's Q*

ABSTRACT

This study examines the effect of Green Accounting, Public Share Ownership, and Environmental Performance on Financial Performance in energy and mining sector companies listed on the Indonesia Stock Exchange during the 2020–2025 period. This study employed a quantitative research method using secondary data obtained from annual reports and sustainability reports. The sample was selected using a purposive sampling technique based on predetermined criteria. Data were analyzed using multiple linear regression with the assistance of SPSS version 26. The results indicate that green accounting has no significant effect on financial performance, Public Share Ownership has affects on financial performance, and Environmental Performance has no significant effect on financial performance. However, Green Accounting, Public Share Ownership, and Environmental Performance simultaneously have a significant effect on financial performance. These findings suggest that the financial performance of energy and mining companies is not influenced individually by each independent variable but is jointly influenced by Green Accounting, Public Share Ownership, and Environmental Performance.

Keywords : Green Accounting, Public Share Ownership, Environmental Performance, Financial Performance, Tobin's Q.