

ABSTRAK
PENGARUH *CARBON EMISSION DISCLOSURE, ENVIRONMENTAL PERFORMANCE, DAN ENVIRONMENTAL COST* TERHADAP *FINANCIAL PERFORMANCE*

(Studi pada Perusahaan yang Termasuk ke dalam IDX ESG
(*Environmental, Social, dan Governance*))

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Penelitian ini bertujuan untuk mengetahui pengaruh pengaruh *Carbon Emission Disclosure, Environmental Performance, dan Environmental Cost* terhadap *Financial Performance* studi pada perusahaan yang termasuk ke dalam IDX ESG (*Environmental, Social, dan Governance*) tahun 2018-2023. populasi dalam penelitian ini yaitu sebanyak 59 perusahaan yang termasuk ke dalam IDX dengan metode pengambilan sampel menggunakan teknik *purposive sampling* dan *non probability sampling* sehingga diperoleh sampel 12 perusahaan. Metode penelitian dalam penelitian ini adalah kuantitatif dan menggunakan data sekunder dari laporan keberlanjutan dan laporan tahunan perusahaan. Analisis yang digunakan regresi data panel. Hasil penelitian menunjukkan bahwa: (1) *Carbon Emission Disclosure* berpengaruh terhadap *Financial Performance*; (2) *Environmental Performance* berpengaruh terhadap *Financial Performance*; (3) *Environmental Cost* berpengaruh terhadap *Financial Performance*.

Kata Kunci: *Carbon Emission Disclosure, Environmental Performance, Environmental Cost, dan Financial Performance*

ABSTRACT
***THE EFFECT OF CARBON EMISSION DISCLOSURE, ENVIRONMENTAL
PERFORMANCE, AND ENVIRONMENTAL COST ON
FINANCIAL PERFORMANCE***
*(Study on Companies Included in the IDX ESG
(Environmental, Social and Governance))*

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This research aims to determine the influence of Carbon Emission Disclosure, Environmental Performance, and Environmental Cost on the Financial Performance of studies on companies included in IDX ESG (Environmental, Social, and Governance) in 2018-2023. The population in this study was 59 companies included in IDX with a sampling method using purposive sampling and non-probability sampling techniques to obtain a sample of 12 companies. The research method in this study is quantitative and uses secondary data from sustainability reports and company annual reports. The analysis used panel data regression. The research results show that: (1) Carbon Emission Disclosure has an effect on Financial Performance; (2) Environmental Performance influences Financial Performance; (3) Environmental Costs influence Financial Performance.

Keywords: Carbon Emission Disclosure, Environmental Performance, Environmental Cost, and Financial Performance