

ABSTRACT

This study employs a quantitative approach aimed at examining the effect of Environmental, Social, and Governance (ESG) disclosure, the implementation of green accounting, and the management of Intellectual Capital on the financial performance of companies. The population of the study consists of companies in the chemical sub-sector listed on the Indonesia Stock Exchange during the period 2020 to 2023. The sample was selected using a purposive sampling technique, resulting in 18 companies as the research sample. Data analysis was conducted using multiple linear regression with the assistance of STATA version 12 software. The results indicate that ESG disclosure, green accounting practices, and Intellectual Capital do not have a significant effect on the financial performance of the companies.

Keywords: *ESG disclosure, green accounting, intellectual capital, corporate financial performance.*

ABSTRAK

Penelitian ini menggunakan pendekatan kuantitatif dengan tujuan untuk menguji pengaruh pengungkapan *Environmental, Social, and Governance* (ESG), penerapan *green accounting*, serta pengelolaan *Intellectual Capital* terhadap kinerja keuangan perusahaan. Populasi penelitian meliputi perusahaan-perusahaan sub-sektor industri kimia yang terdaftar di Bursa Efek Indonesia selama periode 2020 hingga 2023. Pemilihan sampel dilakukan menggunakan teknik *purposive sampling*, sehingga diperoleh 18 perusahaan sebagai sampel. Analisis data dilakukan dengan metode regresi linier berganda menggunakan perangkat lunak STATA versi 12. Hasil analisis menunjukkan bahwa pengungkapan ESG, praktik *green accounting*, dan *Intellectual Capital* tidak berpengaruh signifikan terhadap kinerja keuangan perusahaan.

Kata kunci: pengungkapan ESG, akuntansi berwawasan lingkungan, modal intelektual, performa keuangan perusahaan.