

ABSTRACT

THE INFLUENCE OF CORPORATE CARBON MANAGEMENT AND SUSTAINABILITY PRACTICES ON FINANCIAL PERFORMANCE IN MINING COMPANIES LISTED ON THE BEI IN 2018 - 2022

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Financial performance is one of the indicators of measuring the company's success in financial terms. Financial performance is also important for companies to obtain capital. Unfortunately, because they want to generate maximum capital returns, some companies still ignore the surrounding environmental and social impacts of their activity processes. This study was to investigate the effect of corporate carbon management and sustainability practices on financial performance in mining companies listed on the bej in 2018-2022. the type of research was quantitative with an associative approach. Sampling was carried out using the purposive sampling method and 13 companies as research samples. The test results showed that carbon management and sustainability practices had a significant positive influence on financial performance.

Keywords: Financial Performance, Carbon Management, Sustainability Practice

