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Green Accounting, Corporate Social Responsibility Disclosure, and Stock Prices in Indonesia's Energy Sector, 2019–2023: Implications for SDG 12

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ABSTRACT

Objective: *The study examines the effects of green accounting and corporate social responsibility disclosure on the stock prices of oil, gas, and coal companies listed on the Indonesia Stock Exchange. It also considers the relevance of corporate sustainability disclosure to Sustainable Development Goal 12, particularly the promotion of responsible and transparent business practices.* ***Method:*** *The study employed a quantitative explanatory design using secondary data obtained from annual reports, sustainability reports, PROPER assessments, GRI-based disclosures, and stock-price information. The population consisted of 87 energy-sector companies observed from 2019 to 2023. Purposive sampling generated a final sample of 10 companies and 50 firm-year observations. The data were analyzed using descriptive statistics, classical assumption tests, multiple linear regression, partial and simultaneous hypothesis tests, and the coefficient of determination.* ***Results:*** *Green accounting had a statistically significant partial effect on stock prices, whereas corporate social responsibility disclosure did not demonstrate a significant partial effect. Simultaneously, the two disclosure variables did not significantly explain stock-price variation at the 5% significance level. The adjusted coefficient of determination was 8.0%, indicating that most stock-price movements were explained by factors outside the model.* ***Novelty:*** *The study integrates PROPER-based environmental performance, GRI-oriented CSR disclosure, and capital-market outcomes within Indonesia's extractive energy sector. It demonstrates that sustainability information alone remains insufficient to explain investor valuation, highlighting the need for more comparable, decision-useful, and credible disclosure practices supporting SDG 12.*

INTRODUCTION

By evaluating costs (environmental costs) and the associated benefits of environmental management, the implementation of environmental accounting by businesses is expected to improve the efficiency and effectiveness of environmental management expenditures. Environmental accounting represents an approach within environmental management that integrates environmental information into organizational decision-making processes. Lako (2018) explains that green accounting involves identifying, measuring, recording, reporting, and disclosing environmental, social, and economic information to support more comprehensive decision-making.

The development of environmental accounting is closely related to the increasing recognition that companies are not only economic entities but also social institutions that interact with their surrounding environment. Therefore, companies are expected to achieve business growth while maintaining responsibility toward society and ecological sustainability. As organizations operate within social and environmental systems, their sustainability depends not only on financial performance but also on their ability to respond to environmental and social expectations (Labuterbun et al., 2022).

The intersection between corporate finance, environmental sustainability, and corporate value has encouraged the emergence of green accounting research. This field