

**THESIS**

**THE EFFECT OF ENVIRONMENTAL ACCOUNTING ON  
PROFITABILITY: A COMPARATIVE ANALYSIS OF ENERGY SECTOR  
COMPANIES LISTED IN INDONESIA AND MALAYSIA (2022 – 2024)**



**By:**

**MAULIDA DWI APRITA**

**SIN C11022021**

**MINISTRY OF HIGHER EDUCATION, SCIENCE AND TECHNOLOGY**

**JENDERAL SOEDIRMAN UNIVERSITY**

**FACULTY OF ECONOMICS AND BUSINESS**

**ACCOUNTING DEPARTMENT**

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