3. Pengaruh antara Akuntansi Manajemen Lingkungan mediasi pengungkapan lingkungan terhadap nilai perusahaan, **H3 diterima.**

5.2 Saran

Berdasarkan kesimpulan diatas, maka saran yang dapat diberikan dalam penelitian ini sebagai berikut:

1. Objek penelitian yang digunakan perlu diperluas tidak hanya satu sektor untuk menghasilkan hasil penelitian yang variatif.
2. Menambahkan tahun pengamatan, sehingga hasil penelitian yang dihasilkan lebih baik.

5.3 Keterbatasan

Dalam penelitian ini menemukan berbagai keterbatasan penelitian yang terdiri dari:

1. Objek penelitian hanya terbatas pada subsektor dasar dan kimia.
2. Tahun periode penelitian hanya tahun 2020-2023.

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