ABSTRAK

Studi ini bertujuan guna mengidentifikasi pengaruh *Green Accounting*, *Good Corporate Governance*, dan ukuran perusahaan terhadap kinerja keuangan perusahaan manufaktur yang tercatat di Bursa Efek Indonesia (BEI) selama 2021–2023. Data sekunder diambil mengacu pada laporan tahunan yang dipublikasikan oleh Bursa Efek Indonesia. Dari 188 perusahaan, 34 dipilih sebagai sampel menggunakan purposive sampling, menghasilkan 102 sampel setelah tiga tahun pengamatan. Regresi linier berganda digunakan dalam tahap analisis data. ditemukan bahwa *Green Accounting* berpengaruh terhadap kinerja keuangan. Namun, *Good Corporate Governance* tidak menunjukkan pengaruh, adapun ukuran perusahaan menunjukkan pengaruh terhadap kinerja keuangan, yang mengindikasikan bahwa dimensi skala perusahaan dapat memengaruhi hasil keuangan secara substansial.

Kata Kunci : *Green Accounting, Good Coporate Governance,* Ukuran Perusahaan, Kinerja Keuangan

ABSTRACT

This study aims to identify the effect of Green Accounting, Good Corporate Governance, and company size on the financial performance of manufacturing companies listed on the Indonesia Stock Exchange (IDX) during 2021-2023. Secondary data was taken referring to the annual reports published by the Indonesia Stock Exchange. Out of 188 companies, 34 were selected as samples using purposive sampling, resulting in 102 samples after three years of observation. Multiple linear regression was used in the data analysis stage. it was found that Green Accounting has an effect on financial performance. However, Good Corporate Governance showed no effect, while company size showed an effect on financial performance, indicating that the scale dimension of the company can substantially affect financial results.

Keywords: Green Accounting, Good Corporate Governance, Company Size, Financial Performance