ABSTRAK

Penelitian ini bertujuan untuk mengetahui apakah *Total Asset Turnover*, dan *Green Accounting* berpengaruh terhadap kinerja keuangan perusahaan manufaktur yang terdaftar di BEI selama tahun 2021 hingga 2023. Kinerja keuangan diukur menggunakan *Return On Assets* (ROA), sebanyak 114 perusahaan dipilih sebagai sampel menggunakan metode *purposive sampling*, berdasarkan ketersediaan laporan keuangannya selama tiga tahun berturut-turut. Analisis data dilakukan dengan uji regresi linier berganda. Hasil penelitian menunjukkan bahwa *Total Asset Turnover* (TATO) berpengaruh positif dan signifikan terhadap kinerja keuangan. Artinya, semakin tinggi tingkat perputaran total aset yang dimiliki perusahaan, semakin besar pula tingkat pengembalian aset yang dapat dicapai. Sementara itu, *Green Accounting* yang diukur melalui pengungkapan biaya lingkungan tidak berpengaruh terhadap kinerja keuangan. Kondisi ini menunjukkan bahwa praktik *green accounting* pada perusahaan manufaktur di Indonesia selama periode penelitian lebih banyak dijalankan sebagai bentuk kepatuhan terhadap regulasi dan tanggungjawab sosial, sehingga belum dimanfaatkan secara optimal sebagai strategi peningkatan kinerja keuangan. Dengan demikian, temuan ini menegaskan pentingnya pengelolaan aset yang efisien untuk meningkatkan kinerja keuangan, serta perlunya penguatan kebijakan dan integrasi *green accounting* ke dalam strategi bisnis agar dapat memberikan kontribusi nyata terhadap profitabilitas perusahaan.

Kata kunci: Kinerja Keuangan, *Total Asset Turnover, Green Accounting, Return On Assets.*

ABSTRACT

This study aims to determine whether Total Asset Turnover and Green Accounting influence the financial performance of manufacturing companies listed on the IDX during the 2021 to 2023 period. Financial performance is measured using the Return On Assets (ROA) indicator. A total of 114 companies were selected through purposive sampling method, based on the availability of financial reports over three consecutive years. Data were analyzed using multiple linier regression. The results of the study indicate that Total Asset Turnover (TATO) has a positive and significant effect on financial performance. This means that the higher the level of total asset turnover, the greater the return on assets that can be achived by the company. Meanwhile, Green Accounting as measured by the disclosure of environmental costs, has no effect on financial performance. This condition suggest that the practice of green accounting in manufacturing companies in Indonesia during the research period is mostly implemented as a form of compliance with regulations and corporate social responbility, and has not yet been optimally utilized as a strategy to improve financial performance. Therefore, these findings emphasize the importance of efficient asset management in enhancing financial performance, as well as the need for strengthening policies and integrating green accounting into bussines strategies sio that it can make a tangible contribution to the company's profitability.

Keyword: Financial Performance, Total Asset Turnover, Green Accounting, Return On Assets.