

## **ABSTRACT**

*This study aims to test the influence of green accounting implementation, firm size, and firm competitiveness on the company's financial performance. The variables used in this study are financial performance as a dependent variable that is tested with green accounting, firm size, and firm competitiveness as independent variables.*

*The population used is a manufacturing company listed on the Indonesia Stock Exchange (IDX) which follows PROPER for the period 2018-2020. Sampling was determined through purposive sampling methods and 50 samples from 27 companies were obtained in the study using secondary data from IDX. Variable green accounting is measured with a PROPER rating, firm size measured with Ln total assets, firm competitiveness is measured with premium price. While dependent variable measured through return on assets. Hypothesis tested with multiple linear regression analysis.*

*The results of the study proved that: 1) Green Accounting has a significant positive effect on corporate's financial performance; 2) Firm Size has no significant effect on corporate's financial performance; 3) Firm Competitiveness has no significant effect on corporate's financial performance; 4) Implementation of Green Accounting, Firm Size, and Firm Competitiveness simultaneously have a positive and significant effect on corporate's financial performance.*

*Keywords: Green accounting, firm size, firm competitiveness, corporate's financial performance, PROPER.*