ABSTRACT

This study aims to investigate the effect of green accounting and capital structure, with company size as a moderating variable. The variables used in the test are green accounting and capital structure as independent variables, financial performance as the dependent variable, revenue growth as the control variable, and company size as the moderating variable.

The population of this study uses secondary data obtained from the financial statements of companies listed on the Indonesia Stock Exchange and Bloomberg database. The method used is purposive sampling method and obtained 93 data from mining and manufacturing sector companies in the basic and chemical industry sectors listed on the Indonesia Stock Exchange in 2020-2022. Multiple linear regression analysis and moderation regression analysis were used in this study to analyze the data.

The results showed that capital structure has a significant negative effect on the company's financial performance. Company size weakens the negative effect of capital structure on financial performance. However, green accounting has no effect on financial performance and company size cannot strengthen the effect of green accounting on financial performance.

Keywords: green accounting, capital structure, firm size, financial performance, revenue growth