

ABSTRACT

This study aims to analyze the influence of environmental performance, green accounting practices, firm size, and capital structure on corporate financial performance. The population includes manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the period of 2020 to 2023, with a total of 155 observational data obtained through purposive sampling. Multiple linear regression analysis was employed to examine the relationship between the independent variables and Return on Assets (ROA) as the indicator of financial performance. The results indicate that firm size has a positive and significant effect on financial performance, while environmental performance and green accounting show no significant influence. Conversely, capital structure has a negative and significant effect on financial performance. These findings offer critical implications for managers and stakeholders in formulating strategies that balance financial goals with sustainability initiatives.

Keywords: environmental performance, green accounting, firm size, capital structure