

## ***ABSTRACT***

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*In this modern era, companies are increasingly realizing that it is important to maintain and preserve the environment and economic sustainability, most companies are starting to pay attention to the impacts that occur from their work activities. In this study, the research object used non-cyclical consumer sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2023 period. The sample selection of this study used purposive sampling and then obtained a sample of 16 non-cyclicals consumer sector manufacturing companies that had been determined by the criteria and analyzed qualitatively using E-views 12 software. This research will add literature for companies in achieving Sustainable Development goals by implementing Green Accounting and Material Flow Cost Accounting strategies within their companies. The implementation of these two strategies will make a positive contribution to Sustainable Development with Environmental Performance as a moderating variabel.*

***Keywords: Green Accounting, Material Flow Cost Accounting, Sustainable Development, Environmental Performance.***