

## ABSTRACT

### **The Influence of Green Accounting, Environmental Costs, and Sustainability Reporting on Financial Performance**

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This study aims to examine the influence of green accounting, environmental costs, and sustainability reporting on financial performance. In today's modern business era, sustainability issues have become a major concern for companies in maintaining reputation and enhancing competitiveness. Green accounting is implemented to integrate environmental aspects into financial reports, while environmental costs reflect a company's investment in managing environmental impacts. In addition, sustainability reporting serves as a tool for transparency, which can enhance the trust of investors and stakeholders. This study employs a quantitative approach using secondary data obtained from annual reports. The population in this study consists of banking sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2020–2024. The analytical method used is multiple linear regression to examine the relationship among the studied variables.

**Keywords:** Green accounting, Environmental costs, Sustainability reporting, Financial performance