

ABSTRACT

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The performance of a company is very important because good performance growth will maintain business sustainability in the long term. Financial Performance assessment is an obligation in a company. Financial Performance is a basic need for companies to measure and evaluate the company's operational and financial activities. The aim of this research is to determine the effect of Green Accounting and Sales Growth on Financial Performance with Capital Structure as a Moderating Variable. The sampling technique used in this research uses purpose sampling of energy companies listed on the Indonesia Stock Exchange in 2019-2023. Research data was processed using eviews 13

Keywords: Green Accounting, Sales Growth , Struktur Modal, Financial Performance