

## ***ABSTRACT***

### **THE EFFECT OF FIRM SIZE, THE IMPLEMENTATION OF GREEN ACCOUNTING, AND ENVIRONMENTAL PERFORMANCE ON COMPANY PROFITABILITY**

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This study explores the relationship between business treatment and profitability in manufacturing firm in Indonesia for the period 2018-2020, focusing on three key variables: company size, green accounting, and environmental performance. The result show interesting finding where smaller firm show higher profitability, meanwhile the Implementation of Green Accounting contributes positively to firm profits. Although environmental performance has no significant effect on profitability, this study proves that sustainable business practices and financial return can be related in the three years of observation, providing a new perspectives in modern business strategies in Indonesia.

**Keywords: Firm Size, Green Accounting, Environmental Performance, Profitability, Manufacturing.**