

ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan memperoleh bukti empiris mengenai pengaruh *competitive advantage*, *green accounting*, dan *sales growth* terhadap kinerja keuangan pada perusahaan sektor *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia periode 2021–2024. Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis regresi linier berganda. *Competitive advantage* diproksikan menggunakan rasio perputaran total aset (*Total Asset Turnover*), *green accounting* diukur melalui peringkat PROPER, dan *sales growth* dihitung berdasarkan pertumbuhan penjualan tahunan. Hasil penelitian menunjukkan bahwa *competitive advantage* berpengaruh positif dan signifikan terhadap kinerja keuangan. *Sales growth* juga berpengaruh positif dan signifikan terhadap kinerja keuangan, sedangkan *green accounting* tidak berpengaruh terhadap kinerja keuangan.

Kata kunci: *Competitive Advantage*, *Green Accounting*, *Sales Growth*, Kinerja Keuangan.

ABSTRACT

This study aims to analyze and obtain empirical evidence regarding the effect of competitive advantage, green accounting, and sales growth on financial performance in consumer non-cyclicals sector companies listed on the Indonesia Stock Exchange during the 2021–2024 period. This research uses a quantitative approach with multiple linear regression analysis. Competitive advantage is proxied by Total Asset Turnover (TATO), green accounting is measured using the PROPER rating, and sales growth is calculated based on annual sales growth. The results show that competitive advantage has a positive and significant effect on financial performance. Sales growth also has a positive and significant effect on financial performance, while green accounting has no significant effect.

Keywords: *competitive advantage, green accounting, sales growth, financial performance.*

