

ABSTRAK

Anis Nur Amana. 2026. Peran Mediasi Green Technology Innovation Dan Moderasi Artificial Intelligence Dalam Meningkatkan Financial Performance Melalui Green Supply Chain Management. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Maya Novitasari, S.E., M.Ak., CPFR, Pembimbing (II) Richo Diana Aviyanti, S.E., M.Ak.

Penelitian ini bertujuan untuk menguji pengaruh *green supply chain management* (GSCM) terhadap *financial performance* (FP), dengan *green technology innovation* (GTI) sebagai variabel mediasi dan *artificial intelligence* (AI) sebagai variabel moderasi. Penelitian ini menggunakan pendekatan kuantitatif dengan desain *explanatory research*. Objek penelitian adalah perusahaan sektor *Consumer Non-Cyclicals* sub-sektor *Food and Beverage* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2022–2025. Data yang digunakan merupakan data sekunder berupa *annual report* dan *sustainability report*. Sampel ditentukan dengan teknik *purposive sampling*, diperoleh 74 perusahaan dengan 296 data observasi setelah seleksi data *outlier*. Analisis data menggunakan regresi linier, uji Sobel untuk pengujian mediasi, dan *Moderated Regression Analysis* (MRA) untuk pengujian moderasi, dengan bantuan IBM SPSS Statistics 25.

Hasil penelitian menunjukkan bahwa GSCM berpengaruh positif dan signifikan terhadap FP maupun terhadap GTI, serta GTI berpengaruh positif dan signifikan terhadap FP. Namun, GTI tidak memediasi pengaruh GSCM terhadap FP. AI tidak terbukti memoderasi hubungan antara GSCM dengan GTI maupun hubungan antara GTI dengan FP. Temuan ini menunjukkan bahwa penerapan GSCM dapat meningkatkan FP perusahaan secara langsung, namun peningkatan GTI belum mampu meningkatkan FP, sementara peran AI sebagai penguat hubungan tersebut belum terkonfirmasi pada sektor dan periode penelitian ini.

Kata kunci: *green supply chain management, green technology innovation, artificial intelligence, financial performance*

ABSTRACT

Anis Nur Amana. 2026. The Mediating Role of Green Technology Innovation and the Moderating Role of Artificial Intelligence in Enhancing Financial Performance through Green Supply Chain Management. Undergraduate Thesis. Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Supervisor (I) Dr. Maya Novitasari, S.E., M.Ak., CPFR; Supervisor (II) Richo Diana Aviyanti, S.E., M.Ak.

This study aims to examine the effect of green supply chain management (GSCM) on financial performance (FP), with green technology innovation (GTI) as a mediating variable and artificial intelligence (AI) as a moderating variable. The study employs a quantitative approach with an explanatory research design. The research subjects are companies in the Consumer Non-Cyclicals sector (Food and Beverage sub-sector) listed on the Indonesia Stock Exchange (IDX) during the 2022–2025 period. Secondary data, consisting of annual reports and sustainability reports, were used. The sample was determined using purposive sampling, resulting in 74 companies and 296 observations after outlier screening. Data analysis utilized linear regression, the Sobel test for mediation analysis, and Moderated Regression Analysis (MRA) for moderation analysis, using IBM SPSS Statistics 25.

The results indicate that GSCM has a positive and significant effect on both FP and GTI, and GTI has a positive and significant effect on FP. However, GTI does not mediate the effect of GSCM on FP. AI was not found to moderate the relationship between GSCM and GTI or the relationship between GTI and FP. These findings suggest that GSCM implementation can directly enhance corporate FP; however, increases in GTI have not yet led to improved FP, and the role of AI in strengthening these relationships was not confirmed within this specific sector and study period.

Keywords: *green supply chain management, green technology innovation, artificial intelligence, financial performance*