

ABSTRAK

Evi Zahrotur Rohma 2026, Peran Moderasi *Corporate Governance* Dalam Pengaruh *Green Strategy* dan *Quality Assurance Report* Terhadap Kinerja Keuangan (Studi Kasus Pada Perusahaan *Basic Materials* yang Terdaftar di Bursa Efek Indonesia BEI Periode 2021-2024). Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis UNIVERSITAS PGRI MADIUN, Pembimbing (I) Dr. Abd. Rohman Taufiq, S.E., M.SA., CSRS., CSRA., CIMA., CERA., CIBA., (II) Richo Diana Aviyanti, S.E., M.Ak.,

Studi ini dilakukan untuk mengetahui apakah tata kelola perusahaan (*corporate governance*) memperkuat atau justru memperlemah pengaruh strategi hijau (*green strategy*) dan kualitas laporan asurans (*quality assurance report*) terhadap kinerja keuangan, dengan fokus pada perusahaan sektor basic materials yang tercatat di Bursa Efek Indonesia selama periode 2021 hingga 2024. Dengan metode kuantitatif, penelitian ini melibatkan 87 perusahaan yang dipilih secara purposive dari total populasi 96 perusahaan *basic materials* di BEI, menghasilkan 348 observasi selama empat tahun pengamatan. Pengujian data dilakukan melalui regresi linier berganda dan *Moderated Regression Analysis* (MRA) menggunakan IBM SPSS Statistik versi 26. Temuan penelitian mengungkapkan empat hal utama. Pertama, *green strategy* justru berdampak negatif dan signifikan terhadap kinerja keuangan. Kedua, *quality assurance report* juga menunjukkan pengaruh negatif dan signifikan terhadap kinerja keuangan. Ketiga, *corporate governance* berperan sebagai variabel moderasi yang memperkuat hubungan antara *green strategy* dan kinerja keuangan. Keempat, sebaliknya, *corporate governance* justru memperlemah pengaruh *quality assurance report* terhadap kinerja keuangan. Dengan demikian, dapat disimpulkan bahwa tata kelola perusahaan menjadi faktor penentu yang memengaruhi sejauh mana praktik keberlanjutan perusahaan mampu menciptakan nilai tambah, khususnya pada perusahaan-perusahaan di sektor basic materials Indonesia.

Kata Kunci: *Green Strategy*, *Quality Assurance Report*, Kinerja Keuangan, *Corporate Governance* Perusahaan, *Tobin's Q*, *Basic Materials*, BEI

ABSTRACT

Evi Zahrotur Rohma 2026, The Moderating Role of Corporate Governance in the Influence of Green Strategy and Quality Assurance Report on Financial Performance (Case Study on Basic Materials Companies Listed on the Indonesia Stock Exchange BEI for the 2021-2024 Period). Thesis. Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun, Supervisors (I) Dr. Abd. Rohman Taufiq, S.E., M.SA., CSRS., CSRA., CIMA., CERA., CIBA., (II) Richo Diana Aviyanti, S.E., M.Ak.,

This study was conducted to determine whether corporate governance strengthens or weakens the influence of green strategy and quality assurance reports on financial performance, focusing on basic materials companies listed on the Indonesia Stock Exchange during the period 2021 to 2024. Using quantitative methods, this study involved 87 companies selected purposively from a total population of 96 basic materials companies on the IDX, resulting in 348 observations over four years of observation. Data testing was conducted through multiple linear regression and Moderated Regression Analysis (MRA) using IBM SPSS Statistics version 26. The research findings revealed four main things. First, green strategy actually has a negative and significant impact on financial performance. Second, quality assurance reports also show a negative and significant effect on financial performance. Third, corporate governance acts as a moderating variable that strengthens the relationship between green strategy and financial performance. Fourth, conversely, corporate governance actually weakens the influence of quality assurance reports on financial performance. Thus, it can be concluded that corporate governance is a determining factor influencing the extent to which a company's sustainability practices are able to create added value, particularly for companies in the basic materials sector in Indonesia.

Keywords: Green Strategy, Quality Assurance Report, Financial Performance, Corporate Governance, Tobin's Q, Basic Materials, IDX