

ABSTRAK

Marshanda Yovianita Sukma Hernandi. 2025. Pengaruh Pengungkapan ESG, *Green Investment* dan Kualitas Audit terhadap Kinerja Keuangan dengan *Internal Control Disclosure* sebagai Variabel Moderasi. Tugas Akhir. Program Studi S1 Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., CA., CPA., CRMP. Pembimbing (II) Richo Diana Aviyanti, S.E., M.Ak.

Penelitian ini bertujuan untuk mengetahui pengaruh pengungkapan ESG, *green investment* dan kualitas audit terhadap kinerja keuangan dengan *internal control disclosure* sebagai variabel moderasi. Penelitian ini dilakukan dengan menggunakan data sekunder berupa *annual report*, *sustainability report* dan *financial report* perusahaan property dan real estate yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2021-2024. Penelitian ini merupakan penelitian kuantitatif dengan uji analisis regresi linier berganda dan *moderated regression analysis* (MRA). Sampel yang digunakan sebanyak 85 laporan perusahaan yang dikumpulkan dengan metode purposive sampling. Hasil penelitian menunjukkan bahwa pengungkapan ESG dan *green investment* berpengaruh positif terhadap kinerja keuangan tetapi kualitas audit tidak berpengaruh terhadap kinerja keuangan. *Internal control disclosure* dapat memoderasi pengaruh pengungkapan ESG dan *green investment* terhadap kinerja keuangan tetapi *internal control disclosure* tidak dapat memoderasi pengaruh kualitas audit terhadap kinerja keuangan.

Kata kunci: Pengungkapan ESG, *Green Investment*, Kualitas Audit, Kinerja Keuangan, *Internal Control Disclosure*

ABSTRACT

Marshanda Yovianita Sukma Hernandi. 2025. The Effect of ESG Disclosure, Green Investment and Audit Quality on Financial Performance with Internal Control Disclosure as a Moderating Variable. Thesis. Undergraduate Accounting Study Program, Faculty of Economics and Business, University of PGRI Madiun. Supervisor (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., CA., CPA., CRMP. Supervisor (II) Richo Diana Aviyanti, S.E., M.Ak.

This study aims to determine the effect of ESG disclosure, green investment, and audit quality on financial performance, with internal control disclosure as a moderating variable. This study was conducted using secondary data in the form of annual reports, sustainability reports, and financial reports of property and real estate companies listed on the Indonesia Stock Exchange (IDX) for the 2021-2024 period. This quantitative study used multiple linear regression analysis and moderated regression analysis (MRA). The sample used was 85 company reports collected using a purposive sampling method. The results show that ESG disclosure and green investment have a positive effect on financial performance, but audit quality has no effect. Internal control disclosure can moderate the effect of ESG disclosure and green investment on financial performance, but internal control disclosure cannot moderate the effect of audit quality on financial performance.

Keywords: *ESG Disclosure, Green Investment, Audit Quality, Financial Performance, Internal Control Disclosure*