

ABSTRAK

Elsa Adinda Candra Dewi. 2025. *Pengaruh Sustainability Report dan Green Innovation terhadap Firm Value dengan Board Size sebagai Variabel Moderasi*. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Maya Novitasari, S.E., M.Ak., CPFR.; (II) Muhamad Agus Sudrajat S.E., M.Si., CSRS.

Penelitian ini bertujuan menguji pengaruh *sustainability report* dan *green innovation* terhadap *firm value* dengan *board size* sebagai variabel moderasi. Penelitian ini dilakukan di perusahaan sektor *consumer non cyclical* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021-2024. Populasi penelitian ini adalah perusahaan *consumer non cyclical* yang berjumlah 129 perusahaan dan menggunakan purposive sampling untuk menentukan sampel. Metode penelitian yang digunakan yaitu kuantitatif dengan analisis linier berganda dan *Moderated Regression Analysis (MRA)* menggunakan bantuan SPSS 26. Hasil penelitian ini menunjukkan bahwa *sustainability report* berpengaruh positif signifikan terhadap *firm value*, *green innovation* tidak berpengaruh terhadap *firm value*, *board size* dapat memoderasi pengaruh *sustainability report* terhadap *firm value*, *board size* tidak dapat memoderasi pengaruh *green innovation* terhadap *firm value*.

Kata Kunci : Sustainability Report, Green Innovation, Firm Value, Board Size

ABSTRACT

Elsa Adinda Candra Dewi. 2025. *The Influence of Sustainability Reporting and Green Innovation on Firm Value: The Moderating Role of Board Size.*

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This study aims to examine the effect of sustainability report and green innovation on firm value with board size as a moderating variable. The research was conducted on companies in the consumer non-cyclical sector listed on the Indonesia Stock Exchange (IDX) for the 2021–2024 period. The research population consists of 129 consumer non-cyclical companies, and purposive sampling was used to determine the sample. The research method employed is quantitative, using multiple linear regression analysis and Moderated Regression Analysis (MRA) with the assistance of SPSS 26. The results of this study indicate that the sustainability report has a significant positive effect on firm value, green innovation has no effect on firm value, board size can moderate the effect of the sustainability report on firm value, and board size cannot moderate the effect of green innovation on firm value.

Keywords : Sustainability Report, Green Innovation, Firm Value, Board Size