

ABSTRAK

Niken Kusuma Handayani. 2026. Pengaruh *Green Process Innovation* dan *Green Product Innovation* Terhadap *Financial Performance* dengan *Green CEO* Sebagai Variabel Moderasi. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Elva Nuraina, S.E., M.Si. Pembimbing (II) Moh. Ubaidillah, S.Pd., M.Si., CSRS.

Penelitian ini bertujuan untuk mengetahui pengaruh *green process innovation* dan *green product innovation* terhadap *financial performance* dengan *green ceo* sebagai variabel moderasi. Penelitian dilakukan pada perusahaan sektor *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2021-2024. Penelitian ini menggunakan metode pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan (*annual report*) dan laporan keberlanjutan (*sustainability report*) perusahaan. Populasi penelitian ini terdiri dari 133 perusahaan, sedangkan sampel terdiri dari 87 perusahaan yang dipilih menggunakan metode *purposive sampling*. Teknik analisis data yang digunakan adalah *Moderated Regression Analysis* (MRA) menggunakan alat bantu analisis IBM SPSS versi 26.

Hasil penelitian menunjukkan bahwa *green process innovation* berpengaruh terhadap *financial performance*, dan *green product innovation* berpengaruh terhadap *financial performance*. *Green CEO* tidak mampu memoderasi pengaruh *green process innovation* dan *green product innovation* terhadap *financial performance*.

Kata Kunci: *Green Product Innovation, Green Process Innovation, financial performance, Green CEO*

ABSTRACT

Niken Kusuma Handayani. 2026. The Effect of Green Process Innovation and Green Product Innovation on Financial Performance, with Green CEO as a Moderating Variable. Thesis. Accounting Program, Faculty of Economics and Business, PGRI University of Madiun. Advisor (I) Dr. Elva Nuraina, S.E., M.Si. Advisor (II) Moh. Ubaidillah, S.Pd., M.Si., CSRS.

This study aims to examine the effect of green process innovation and green product innovation on financial performance, with a green CEO as a moderating variable. The research was conducted on companies in the non-cyclical consumer sector listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. This study employed a quantitative approach using secondary data obtained from companies' annual reports and sustainability reports. The study population consisted of 133 companies, while the sample comprised 87 companies selected using purposive sampling. The data analysis technique used is Moderated Regression Analysis (MRA) using IBM SPSS version 26.

The results of the study indicate that green process innovation has an effect on financial performance, and green product innovation has an effect on financial performance. A green CEO is unable to moderate the effects of green process innovation and green product innovation on financial performance.

Keywords: *Green Product Innovation, Green Process Innovation, Financial Performance, Green CEO*