

ABSTRAK

Yuke Mega Putri. 2026. Pengaruh *Green Accounting* dan *Carbon Emission Disclosure* terhadap Kinerja Keuangan: Peran Moderasi Ukuran Perusahaan. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS. Pembimbing (II) Aliffianti Safiria Ayu Ditta, S.E., M.Ak. CTT.

Penelitian ini bertujuan mengetahui pengaruh *green accounting* dan *carbon emission disclosure* terhadap kinerja keuangan. Serta untuk menguji ukuran perusahaan sebagai variabel moderasi dalam pengaruh *green accounting* dan *carbon emission disclosure* terhadap kinerja keuangan. Penelitian dilakukan pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2024. Penelitian menggunakan jenis penelitian kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan dan laporan keberlanjutan. Teknik analisis data menggunakan metode analisis regresi linear berganda menggunakan aplikasi IBM SPSS 26. Sampel dalam penelitian ini adalah 58 perusahaan.

Hasil penelitian menunjukkan bahwa *green accounting* dan *carbon emission disclosure* berpengaruh positif signifikan terhadap kinerja keuangan, ukuran perusahaan tidak mampu memoderasi *green accounting* dan ukuran perusahaan mampu memoderasi *carbon emission disclosure* terhadap kinerja keuangan.

Kata Kunci: *Green Accounting*, *Carbon Emission Disclosure*, Kinerja Keuangan, Ukuran Perusahaan

ABSTRACT

Yuke Mega Putri. 2026. The Effect of Green Accounting and Carbon Emission Disclosure on Financial Performance: The Moderating Role of Firm Size. Thesis. Accounting Program, Faculty of Economics and Business, PGRI University of Madiun. Supervisor (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS. Supervisor (II) Aliffianti Safiria Ayu Ditta, S.E., M.Ak. CTT.

This study aims to determine the effect of green accounting and carbon emission disclosure on financial performance. It also aims to test company size as a moderating variable in the effect of green accounting and carbon emission disclosure on financial performance. The study was conducted on energy sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2020–2024. This study employs a quantitative research design using secondary data obtained from annual reports and sustainability reports. Data analysis was performed using multiple linear regression analysis with IBM SPSS 26 software. The sample consisted of 58 companies.

The results indicate that green accounting and carbon emission disclosure have a significant positive effect on financial performance; firm size does not moderate the effect of green accounting, whereas firm size moderates the effect of carbon emission disclosure on financial performance.

Keywords: *Green Accounting, Carbon Emission Disclosure, Financial Performance, Firm Size*