

ABSTRAK

Desitasari, Melyana 2026. Pengaruh *Green Innovation* dan *Intellectual Capital* Terhadap Kinerja Keuangan Dengan Kualitas Audit Sebagai Variabel Moderasi. Skripsi. Progam Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS, Pembimbing (II) Richo Diana Aviyanti, S.E., M.Ak

Penelitian ini bertujuan untuk mengetahui pengaruh *green innovation* dan *intellectual capital* terhadap kinerja keuangan perusahaan dengan kualitas audit sebagai variabel moderasi. Penelitian ini dilakukan pada perusahaan sektor *consumer non-cyclicals* yang menerbitkan *annual report*, laporan keberlanjutan dan laporan keuangan di Bursa Efek Indonesia (BEI) pada periode tahun 2021-2024. Penelitian ini menggunakan pendekatan kuantitatif dimana data diolah dengan SPSS 25. Penentuan sampel menggunakan metode purposive sampling. Dalam penelitian ini terdapat 63 sampel perusahaan. Penelitian ini menggunakan analisis regresi linier berganda dan *Moderated Regression Analysis* (MRA). Hasil penelitian menunjukkan bahwa *green innovation* berpengaruh positif terhadap kinerja keuangan, *intellectual capital* berpengaruh negatif terhadap kinerja keuangan. Kualitas audit tidak mampu memoderasi *green innovation* terhadap kinerja keuangan, kualitas audit mampu memoderasi pengaruh negatif *intellectual capital* terhadap kinerja keuangan.

Kata Kunci: *green innovation*, *intellectual capital*, kinerja keuangan

ABSTRACT

Desitasari, Melyana 2026. The Effect of Green Innovation and Intellectual Capital on Financial Performance, with Audit Quality as a Moderating Variable. Thesis. Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Advisor (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS, Pembimbing (II) Richo Diana Aviyanti, S.E., M.Ak

This study aims to examine the effect of green innovation and intellectual capital on a company's financial performance, with audit quality as a moderating variable. The study was conducted on companies in the non-cyclical consumer sector that published annual reports, sustainability reports, and financial statements on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. This study employs a quantitative approach, with data analyzed using SPSS 25. The sample was selected using purposive sampling. The study included 63 companies. Multiple linear regression analysis and Moderated Regression Analysis (MRA) were used. The results show that green innovation has a positive effect on financial performance, while intellectual capital has a negative effect on financial performance. Audit quality does not moderate the effect of green innovation on financial performance, but it does moderate the negative effect of intellectual capital on financial performance.

Keywords: green innovation, intellectual capital, financial performance