

ABSTRAK

Siti Wahyuningsih 2026. Pengaruh *Green Accounting* Dan *Carbon Emission Disclosure* Terhadap *Firm Value* Dengan *Financial Performance* Sebagai Variabel Moderasi Pada Perusahaan Infrastruktur Di Bursa Efek`Indonesia Periode 2021-2025.Skripsi. Program Studi Akuntansi,Fakultas Ekonomi dan Bisnis. UNIVERSITAS PGRI MADIUN. Pembimbing (I) Dr. Anggita Langgeng Wijaya,S.E.,M.Si.,Ak.,CA.,CPA (II) Dr.Maya Novitasari,S.E.,M.Ak.,CPFR.,

Penelitian ini bertujuan untuk menguji secara empiris peran *financial performance* sebagai variabel moderasi pengaruh *green accounting* dan *carbon emisiion disclosure* terhadap *frm value*. penelitian ini merupakan penelitian kuantitatif dimana data diolah dengan SPSS 2026. Populasi dalam penelitian ini adalah perusahaan sektor Infrastruktur yang telah menerbitkan laporan keuangan serta laporan keberlanjutan di Bursa Efek Indonesia pada periode 2021-2025. Penentuan sampel menggunakan metode purposive sampling. Dalam penelitian ini terdapat 284 sampel perusahaan. Penelitian ini menggunakan analisis regresi linear berganda dan moderated Regression Analysis (MRA). Hasil penelitian menunjukkan bahwa *green accounting* tidak berpengaruh terhadap *firm value*, *carbon emission disclosure* berpengaruh positif signifikan terhadap *firm value*, *financial performance* tidak mampu memoderasi pengaruh *green accounting* terhadap *firm value*, dan *financial performance* mampu memoderasi pengaruh *carbon emission disclosure* terhadap *firm value*

Kata Kunci: *Firm value, Green accounting, carbon emission disclosure, financial performance.*

ABSTRAK

Siti Wahyuningsih 2026. *The Influence of Green Accounting and Carbon Emission Disclosure on Firm Value with Financial Performance as a Moderating Variable: A Study of Infrastructure Companies Listed on the Indonesia Stock Exchange (2021–2025)*. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis. UNIVERSITAS PGRI MADIUN. Pembimbing (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., CA., CPA (II) Dr. Maya Novitasari, S.E., M.Ak., CPFR.,

This study aims to empirically test the role of financial performance as a moderating variable in the influence of green accounting and carbon emission disclosure on firm value. This quantitative study used SPSS 2026. The population was infrastructure sector companies that published financial statements and sustainability reports on the Indonesia Stock Exchange during the 2021-2025 period. The sample was selected using a purposive sampling method. This study included 284 companies. Multiple linear regression analysis and moderated regression analysis (MRA) were used. The results showed that green accounting had no effect on firm value, carbon emission disclosure had a significant positive effect on firm value, financial performance did not moderate the effect of green accounting on firm value, and financial performance moderated the effect of carbon emission disclosure on firm value.

Keywords: Firm value, Green accounting, carbon emission disclosure, financial performance.