

ABSTRAK

Rizky Arum Pertiwi. 2026. Pengaruh *Green Intellectual Capital* dan *Sustainability Reporting Disclosure* terhadap *Financial Performance* dengan *Competitive Advantage* sebagai variabel moderasi. Skripsi. Program Studi S1 Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Maya Novitasari, S.E., M.Ak., CPFR, Pembimbing (II) Nik Amah, S.E., M.Si., CTT., CSRS

Penelitian ini bertujuan untuk menguji pengaruh *green intellectual capital* dan *sustainability reporting disclosure* terhadap *financial performance* dengan *competitive advantage* sebagai variabel moderasi. Penelitian dilakukan dengan pendekatan kuantitatif menggunakan data sekunder berupa *annual report* dan *sustainability report* perusahaan. Populasi penelitian ini adalah 425 data perusahaan sektor properti dan real estate yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2021-2025. Pengambilan sampel menggunakan teknik *purposive sampling* sehingga diperoleh sampel sebanyak 338 data perusahaan. Teknik analisis data yang digunakan adalah regresi linear berganda dan *moderated regression analysis* (MRA) dengan bantuan SPSS versi 24. Hasil penelitian menunjukkan bahwa *green intellectual capital* berpengaruh negatif terhadap *financial performance* dan *sustainability reporting disclosure* berpengaruh positif terhadap *financial performance*. Selain itu, *competitive advantage* tidak dapat memoderasi pengaruh *green intellectual capital* maupun *sustainability reporting disclosure* terhadap *financial performance*.

Kata Kunci: *Green Intellectual Capital, Sustainability Reporting Disclosure, Financial Performance, Competitive Advantage*

ABSTRACT

Rizky Arum Pertiwi. 2026. *The Influence of Green Intellectual Capital and Sustainability Reporting Disclosure on Financial Performance with Competitive Advantage as a moderating variable*. Undergraduate Thesis. Accounting Study Program, Faculty of Economics dan Business, Universitas PGRI Madiun. Supervisor (I) Dr. Maya Novitasari, S.E., M.Ak., CPFR, Supervisor (II) Nik Amah, S.E., M.Si., CTT., CSRS.

This study aims to examine the influence of green intellectual capital and sustainability reporting disclosure on financial performance, with competitive advantage serving as a moderating variable. The research employs a quantitative approach using secondary data derived from corporate annual reports and sustainability reports. The study population consists of 425 data points from property and real estate sector companies listed on the Indonesian Stock Exchange (IDX) between 2021 and 2025. A purposive sampling technique was used, resulting in a sample of 338 company data points. Data analysis techniques included multiple linear regression and moderated regression analysis (MRA) using SPSS version 24. The results indicate that green intellectual capital has a negative influence on financial performance, whereas sustainability reporting disclosure has a positive influence on financial performance. Furthermore, competitive advantage does not moderate the influence of either green intellectual capital or sustainability reporting disclosure on financial performance.

Keywords: *Green Intellectual Capital, Sustainability Reporting Disclosure, Financial Performance, Competitive Advantag*