

ABSTRAK

Inggrit Wahyu Gianjarsari. 2026. Pengaruh *Green Accounting* dan *Carbon Emission Disclosure* Terhadap Nilai Perusahaan dengan *Corporate Governance* Sebagai Variabel Moderasi. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Abd. Rohman Taufiq. Pembimbing (II) Richo Diana Aviyanti.

Penelitian ini bertujuan untuk menguji pengaruh *green accounting* dan *carbon emission disclosure* terhadap nilai perusahaan serta menganalisis kemampuan *corporate governance* dalam memoderasi hubungan tersebut. Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif. Data yang digunakan merupakan data sekunder berupa laporan tahunan (*annual report*) dan laporan keberlanjutan (*sustainability report*) perusahaan sektor *basic materials* yang terdaftar di Bursa Efek Indonesia periode 2021–2024. Sampel penelitian ditentukan menggunakan teknik *purposive sampling*, sehingga diperoleh 87 perusahaan atau 348 data observasi. Pengumpulan data dilakukan melalui metode dokumentasi dan *content analysis*, sedangkan analisis data menggunakan statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda, dan *Moderated Regression Analysis* (MRA). Hasil penelitian menunjukkan bahwa *green accounting* berpengaruh signifikan terhadap nilai perusahaan. *Carbon emission disclosure* juga berpengaruh signifikan terhadap nilai perusahaan. Selain itu, *corporate governance* terbukti mampu memperkuat pengaruh *green accounting* dan *carbon emission disclosure* terhadap nilai perusahaan, sehingga berperan sebagai *quasi moderator*. Temuan ini menunjukkan bahwa penerapan praktik lingkungan yang didukung tata kelola perusahaan yang baik mampu meningkatkan kepercayaan investor dan nilai perusahaan.

Kata kunci: *Green Accounting*, *Carbon Emission Disclosure*, *Corporate Governance*, Nilai Perusahaan.

ABSTRACT

Inggrit Wahyu Gianjarsari. 2026. The Influence of Green Accounting and Carbon Emission Disclosure on Firm Value with Corporate Governance as a Moderating Variable. Thesis. Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Advisor (I) Abd. Rohman Taufiq. Advisor (II) Richo Diana Aviyanti.

Keywords: Green Accounting, Carbon Emission Disclosure, Corporate Governance, Firm Value.

This study aims to examine the effect of green accounting and carbon emission disclosure on firm value and to analyze the moderating role of corporate governance in these relationships. This research employed a quantitative approach with an associative research design. The study used secondary data obtained from the annual reports and sustainability reports of basic materials companies listed on the Indonesia Stock Exchange during the 2021–2024 period. The sample was selected using purposive sampling, resulting in 87 companies with a total of 348 observations. Data were collected through documentation and content analysis, while data analysis was conducted using descriptive statistics, classical assumption tests, multiple linear regression, and Moderated Regression Analysis (MRA). The results indicate that green accounting has a significant effect on firm value. Carbon emission disclosure also has a significant effect on firm value. Furthermore, corporate governance significantly strengthens the relationship between green accounting and firm value, as well as between carbon emission disclosure and firm value, indicating its role as a quasi-moderator. These findings suggest that the implementation of environmental practices supported by sound corporate governance enhances investor confidence and increases firm value.