

ABSTRAK

Hesti Aprilia (2026). Pengaruh Green Accounting dan Green Strategy Terhadap Financial Performance dengan Sustainability Report sebagai Variabel Moderasi, Skripsi Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., CA., CPA., CRMP. Pembimbing (II) Moh. Ubaidillah, S.Pd., M.Si., CSRS.

Penelitian ini bertujuan untuk menganalisis pengaruh green accounting dan green strategy terhadap financial performance dengan sustainability report sebagai variabel moderasi. Penelitian ini dilakukan pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia selama periode 2020–2024. Penelitian menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan tahunan, laporan keuangan, dan laporan keberlanjutan. Teknik pengambilan sampel menggunakan *purposive sampling* dan diperoleh 62 perusahaan dengan total 310 data observasi. Analisis data dilakukan menggunakan Moderated Regression Analysis (MRA) dan IBM SPSS Statistics 26. Hasil penelitian menunjukkan bahwa green accounting berpengaruh positif terhadap kinerja keuangan. Green strategy juga berpengaruh positif terhadap kinerja keuangan. Sementara itu, sustainability report tidak terbukti mampu memoderasi pengaruh green accounting terhadap kinerja keuangan. Sustainability report juga tidak terbukti mampu memoderasi pengaruh green strategy terhadap kinerja keuangan.

Kata kunci: Green Accounting, Green Strategy, Financial Performance, Sustainability Report.

ABSTRACT

Hesti Aprilia (2026). The Influence of Green Accounting and Green Strategy on Financial Performance with Sustainability Reports as a Moderating Variable. Undergraduate Thesis, Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Supervisor (I): Dr. Anggita Langgeng Wijaya, S.E., M.Si., Ak., CA., CPA., CRMP. Supervisor (II): Moh. Ubaidillah, S.Pd., M.Si., CSRS.

This study aims to analyze the influence of green accounting and green strategy on financial performance, using sustainability reports as a moderating variable. The research was conducted on energy sector companies listed on the Indonesia Stock Exchange during the 2020–2024 period. A quantitative approach was employed, utilizing secondary data obtained from annual reports, financial statements, and sustainability reports. Purposive sampling was used, resulting in a sample of 62 companies and a total of 310 observations. Data analysis was performed using Moderated Regression Analysis (MRA) and IBM SPSS Statistics 26. The results indicate that green accounting has a positive effect on financial performance. Green strategy also has a positive effect on financial performance. However, sustainability reports were not found to moderate the influence of green accounting on financial performance, nor were they found to moderate the influence of green strategy on financial performance.

Keywords: Green Accounting, Green Strategy, Financial Performance, Sustainability Report.