

ABSTRAK

Skripsi dengan judul “Pengaruh *Environmental Management Accounting* terhadap Kinerja Keuangan dengan *Green Innovation* Sebagai Variabel Moderasi” yang ditulis Pipit Wulandari, NIM 126403201051, pembimbing Sri Dwi Estiningrum, S. E. Ak., M.M.

Penelitian ini bertujuan (1) Untuk membuktikan secara empiris hubungan *environmental management accounting* terhadap kinerja keuangan. (2) Untuk membuktikan secara empiris hubungan *environmental management accounting* terhadap *green innovation*. (3) Untuk membuktikan secara empiris hubungan *green innovation* terhadap *environmental management accounting* dan kinerja keuangan.

Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder. Data sekunder dalam Penelitian ini menggunakan berupa laporan keuangan tahunan yang telah diaudit, *annual report*, dan *Sustainability Reporting* perusahaan manufaktur subsektor industri dasar dan kimia yang terdaftar di BEI pada tahun 2020-2022. Sampel pada penelitian ini yaitu sejumlah 106 data. Skala yang digunakan pada penelitian ini adalah skala rasio. Metode data yang digunakan yaitu uji asumsi klasik untuk membuktikan hipotesis penelitian.

Hasil penelitian ini menunjukkan (1) *Environmental management accounting* berpengaruh positif signifikan terhadap kinerja keuangan. (2) *Green innovation* berpengaruh positif signifikan terhadap kinerja keuangan. (3) *Green Innovation* memperkuat pengaruh antara *Environmental management accounting* terhadap kinerja keuangan.

Kata Kunci : *EMA*, *Green innovation*, kinerja keuangan

ABSTRACT

Thesis entitled "The Effect of Environmental Management Accounting on Financial Performance with Green Innovation as a Moderation Variable" written by Pipit Wulandari, NIM 126403201051, supervisor of Sri Dwi Estiningrum, S. E. Ak., M.M.

This study aims to (1) To empirically prove the relationship between environmental management accounting g and financial performance. (2) To empirically prove the relationship between environmental management accounting and green innovation. (3) To empirically prove the relationship between green innovation and environmental management accounting and financial performance.

This study used a quantitative approach with secondary data. The secondary data in this study uses in the form of audited annual financial statements, annual reports, and Sustainability Reporting of basic industrial and chemical subsector manufacturing companies listed on the IDX in 2020-2022. The sample in this study was 106 data. The scale used in this study is a ratio scale. The data method used is a classical assumption test to prove the research hypothesis.

The results of this study show that (1) Environmental management accounting has a significant positive effect on financial performance. (2) Green innovation has a significant positive effect on financial performance. (3) Green Innovation strengthens the influence of Environmental management accounting on financial performance.

Keywords : EMA, Green innovation, financial performance