ABSTRAK

Skripsi dengan judul "*Environmental Management Accounting* Memoderasi *Environmental Social Governance Disclosure* dan *Green Product Innovation* Terhadap *Sustainability Company* (Studi pada Perusahaan Sektor Energi Tahun 2022-2025)" ini ditulis oleh Nadiana Putri Ningtias, NIM. 1860403221001, dengan pembimbing Sri Dwi Estiningrum, S.E., Ak., M.M., C.A.

Kata Kunci: *Environmental Management Accounting*, *Environmental, Social, and Governance (ESG) Disclosure*, *Green Product Innovation*, moderasi, *Sustainability Company*, sektor energi.

Dinamika isu keberlanjutan mendorong perusahaan untuk meningkatkan transparansi melalui pengungkapan *Environmental, Social, and Governance (ESG)* dan penerapan strategi bisnis yang berkelanjutan. Namun, kesenjangan antara penerapan *ESG Disclosure*, *Green Product Innovation* (GPI), serta pemanfaatan *Environmental Management Accounting* (EMA) dengan kondisi keberlanjutan perusahaan masih belum optimal.

Penelitian ini bertujuan untuk menganalisis pengaruh langsung *ESG Disclosure* dan *Green Product Innovation* terhadap *Sustainability Company*, serta menganalisis peran EMA sebagai variabel moderasi pada pengaruh *ESG Disclosure* dan *Green Product Innovation* terhadap *Sustainability Company*.

Penelitian menggunakan pendekatan kuantitatif dengan jenis eksplanatori dan instrumen berupa lembar observasi, dengan sampel sebanyak 22 perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2022–2025. Penelitian ini menggunakan skala pengukuran Guttman. Teknik analisis yang digunakan meliputi uji validitas dan reliabilitas, koefisien determinasi (R^2), *effect size* (f^2), dan uji hipotesis.

Hasil penelitian menunjukkan bahwa *ESG Disclosure* merupakan faktor yang paling berpengaruh dalam meningkatkan *Sustainability Company*. Sementara itu, *Green Product Innovation* tidak berpengaruh signifikan terhadap *Sustainability Company*. *ESG Disclosure* dan *Green Product Innovation* terbukti berpengaruh terhadap EMA. Namun, EMA belum mampu berperan secara optimal, baik sebagai faktor langsung maupun sebagai variabel moderasi dalam hubungan tersebut.

ABSTRACT

This thesis, titled "The Moderating Role of Environmental Management Accounting on the Relationship between Environmental Social Governance Disclosure and Green Product Innovation and Corporate Sustainability (A Study of Energy Sector Companies Listed on the Indonesia Stock Exchange from 2022 to 2025)," was written by Nadiana Putri Ningtias, Student ID No. 1860403221001, Advisor: Sri Dwi Estiningrum, S.E., Ak., M.M., C.A.

Keywords: Environmental Management Accounting, Environmental, Social, and Governance (ESG) Disclosure, Green Product Innovation, moderating effect, Corporate Sustainability, energy sector.

The dynamics of sustainability issues have encouraged companies to improve transparency through Environmental, Social, and Governance (ESG) Disclosure and the implementation of sustainable business strategies. However, the gap between ESG disclosure, the implementation of Green Product Innovation (GPI), the utilization of Environmental Management Accounting (EMA), and the achievement of corporate sustainability remains a challenge.

This study aims to examine the direct effects of ESG disclosure and Green Product Innovation on corporate sustainability. In addition, it investigates the moderating role of EMA in the relationship between ESG disclosure and corporate sustainability, as well as between Green Product Innovation and corporate sustainability.

This study employed a quantitative approach with an explanatory research design and an observation sheet as the research instrument. The sample consisted of 22 energy sector companies listed on the Indonesia Stock Exchange during the 2022–2025 period. The variables were measured using the Guttman scale. The data analysis techniques included validity and reliability tests, the coefficient of determination (R^2), effect size (f^2), and hypothesis testing.

The results indicate that ESG disclosure is the most influential factor in improving corporate sustainability. Meanwhile, Green Product Innovation does not have a significant effect on corporate sustainability. ESG disclosure and Green Product Innovation are proven to have significant effects on EMA. However, EMA has not yet demonstrated an optimal role, either as a direct factor affecting corporate sustainability or as a moderating variable in the relationship between ESG disclosure, Green Product Innovation, and corporate sustainability.