

ABSTRAK

Rifdah Chairunisa Hanafi, 2022. Peran Moderasi *Financial Performance* Pada Pengaruh Antara *Carbon Accounting Disclosure*, *Bussiness Strategy*, *Knowledge Management* dan *Systematic Risk* Terhadap *Economic Performance*. Ketua Komisi: Zainuddin, Anggota Komisi: Yustiana Djaelani.

Tujuan penelitian ini adalah untuk menganalisis peran moderasi *Financial Performance* pada pengaruh antara *Carbon Accounting Disclosure*, *Bussiness Strategy*, *Knowledge Management* dan *Systematic Risk* terhadap *Economic Performance*. Metode pengumpulan data menggunakan *purposive sampling*. Total sampel penelitian ini adalah sebanyak 22 perusahaan yang terdaftar di Bursa Efek Indonesia dan membagikan dividen berturut-turut periode tahun 2016-2020. Alat analisis yang digunakan adalah analisis data panel dengan menggunakan EViews. Hasil penelitian ini menunjukkan bahwa *Carbon Accounting Disclosure* berpengaruh terhadap *Economic Performance*. Sedangkan *Bussiness Strategy*, *Knowledge Management*, dan *Systematic Risk* tidak berpengaruh terhadap *Economic Performance*. Dan juga *Financial Performance* tidak memoderasi pengaruh antara *Carbon Accounting Disclosure*, *Bussiness Strategy*, *Knowledge Management* dan *Systematic Risk* terhadap *Economic Performance*.

Kata Kunci: *Economic Performance*, *Carbon Accounting Disclosure*, *Bussiness Strategy*, *knowledge managemet*, *Systematic Risk*, *Financial Performance*.

ABSTRACT

Rifdah Chairunisa Hanafi, 2022. *The Moderation Role of Financial Performance on the Effect of Carbon Accounting Disclosure, Bussiness Strategy, Knowledge Management and Systematic Risk on Economic Performance.* Commission Chair: Zainuddin, Commission Member: Yustiana Djaelani.

The purpose of this study was to analyze the moderating role of *Financial Performance* on the effect of *Carbon Accounting Disclosure*, *Bussiness Strategy*, *Knowledge Management* and *Systematic Risk* on *Economic Performance*. The data collection method used purposive sampling. The total sample of this study is 22 companies listed on the Indonesia Stock Exchange and distributing dividends in a row for the 2016-2020 period. The analytical tool used is panel data analysis using EViews. The results of this study indicate that *Carbon Accounting Disclosure* has an effect on *Economic Performance*. Meanwhile, *Bussiness Strategy*, *Knowledge Management*, and *Systematic Risk* have no effect on *Economic Performance*. And also *Financial Performance* does not moderate the influence between *Carbon Accounting Disclosure*, *Bussiness Strategy*, *Knowledge Management* and *Systematic Risk* on *Economic Performance*.

Keywords: *Economic Performance, Carbon Accounting Disclosure, Bussiness Strategy, knowledge managemet, Systematic Risk, Financial Performance.*

