

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *green accounting disclosure* terhadap harga saham dan juga peran moderasi profitabilitas dalam pengaruh *green accounting disclosure* terhadap harga saham. Penelitian ini menggunakan sampel perusahaan yang termasuk dalam kategori bank umum konvensional selama periode 2017-2021. Dalam penelitian ini menggunakan metode *purposive sampling* sehingga diperoleh 40 sampel perusahaan bank umum konvensional. Variabel dependen dalam penelitian ini yaitu harga saham yang diukur dengan *return* saham, sedangkan variabel independen dalam penelitian ini yaitu *green accounting disclosure* yang diukur dengan EARS (*Environmental Accounting & Reporting Score*), variabel moderasi dalam penelitian ini yaitu profitabilitas yang diukur dengan ROA. Hasil penelitian ini menunjukkan bahwa *green accounting disclosure* tidak memiliki pengaruh signifikan terhadap harga saham dan peran moderasi profitabilitas tidak memiliki pengaruh memperkuat atau melemahkan hubungan *green accounting disclosure* terhadap harga saham.

Kata kunci: *Green Accounting Disclosure*, Harga Saham, Profitabilitas

ABSTRACT

This study aims to determine the effect of green accounting disclosure on stock prices and also the moderating role of profitability in the effect of green accounting disclosure on stock prices. This study uses a sample of companies that are included in the category of conventional commercial banks during the 2017-2021 period. In this study using purposive sampling method in order to obtain 40 samples of conventional commercial bank companies. The dependent variable in this study is stock price as measured by stock returns, while the independent variable in this study is green accounting disclosure as measured by EARS (Environmental Accounting & Reporting Score), the moderating variable in this study is profitability as measured by ROA. The results of this study indicate that green accounting disclosures do not have a significant effect on stock prices and the moderating role of profitability does not have the effect of strengthening or weakening the relationship of green accounting disclosures to stock prices.

Keywords: Green Accounting Disclosure, Stock Price, Profitability