

ABSTRACT

The company's financial performance is a description of the company's achievements in managing resources optimally. In Consumer Non-Cyclicals companies engaged in basic needs, financial performance is an important indicator in assessing business stability and sustainability. Financial performance can be used as information for management, stakeholders and various other parties for decision making.

This study aims to determine the effect of green intellectual capital disclosure and environmental performance on company financial performance with company size as a moderating variable. In collecting data, this study uses secondary data. Secondary data in this study were obtained from the annual report and sustainability report of companies in the Consumer Non-Cyclicals sector listed on the Indonesia Stock Exchange (IDX) for the 2021-2023 period.

The population in this study are Consumer Non-Cyclicals companies listed on the IDX for the 2021-2023 period. The sampling technique used purposive sampling and obtained a sample of 41 companies with a total observation data of 123 data. The analysis method of this research is panel data regression analysis and Moderated Regression Analysis (MRA) using eviews 12 to test the variable interaction relationship.

Based on the results of this study, it shows that the disclosure of green intellectual capital, environmental performance and company size simultaneously affects financial performance. Partially, disclosure of green intellectual capital has no effect on financial performance, environmental performance has a positive effect on financial performance and company size has a positive effect on financial performance. Meanwhile, company size weakens the relationship between environmental performance and financial performance.

Keywords: *Corporate Financial Performance, Green Intellectual Capital, Environmental Performance and Company Size.*