

ABSTRACT

This study aims to analyze the effect of Environmental Information Disclosure and Technological Innovation on Financial Performance, with Firm Size as a Moderator, in energy sector companies listed on the Indonesia Stock Exchange for the 2019–2023 period. The research method used was quantitative with a panel data analysis approach. The sample consisted of 21 companies selected using purposive sampling. Data were analyzed using panel data regression with Moderated Regression Analysis (MRA) to test the direct and moderating effects. The results indicate that Environmental Information Disclosure and Technological Innovation simultaneously have a significant effect on Financial Performance. Partially, Environmental Information Disclosure has a positive effect, while Technological Innovation has a negative effect on Financial Performance. Firm size has been shown to negatively moderate the relationship between Environmental Information Disclosure and Financial Performance, but does not moderate the relationship between Technological Innovation and Financial Performance.

Keywords: *Environmental Information Disclosure, Technological Innovation, Financial Performance, Firm Size.*