

## ABSTRAK

### **PENGARUH *CARBON EMISSION DISCLOSURE, CORPORATE SOCIAL RESPONSIBILITY, DAN ENVIRONMENTAL PERFORMANCE* TERHADAP NILAI PERUSAHAAN**

(Survei pada Perusahaan Sektor Pertambangan yang Terdaftar di Bursa Efek Indonesia Tahun 2019-2023)

Oleh:

**Azra Fauzyah Abduh**  
213403158

Pembimbing I : Dr. Jajang Badruzaman, S.E., M.Si., Ak., CA.

Pembimbing II : Wildan Dwi Dermawan, S.E., M.Ak., Ak., CA.

Penelitian ini bertujuan untuk mengetahui *Carbon Emission Disclosure, Corporate Social Responsibility, Environmental Performance*, dan Nilai Perusahaan pada perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia Tahun 2019-2023. Selain itu untuk mengetahui pengaruh *Carbon Emission Disclosure, Corporate Social Responsibility, Environmental Performance* terhadap Nilai Perusahaan secara simultan dan parsial pada perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia Tahun 2019-2023. Metode penelitian yang digunakan yaitu metode penelitian kuantitatif. Teknik pengumpulan data yang digunakan adalah data sekunder yang didapat melalui kajian pustaka dan sumber-sumber kajian yang relevan dan teknik pemilihan sampel adalah metode *purposive sampling*, serta alat analisis yang digunakan adalah analisis regresi data panel. Hasil penelitian ini menunjukkan bahwa: (1) *Carbon Emission Disclosure, Corporate Social Responsibility, dan Environmental Performance* secara simultan berpengaruh signifikan terhadap Nilai Perusahaan; (2) *Carbon Emission Disclosure* secara parsial tidak berpengaruh terhadap Nilai Perusahaan; (3) *Corporate Social Responsibility* secara parsial berpengaruh positif terhadap Nilai Perusahaan; (4) *Environmental Performance* secara parsial tidak berpengaruh terhadap Nilai Perusahaan.

**Kata Kunci:** *Carbon Emission Disclosure, Corporate Social Responsibility, Environmental Performance*, Nilai Perusahaan.

## **ABSTRACT**

### ***THE EFFECT OF CARBON EMISSION DISCLOSURE, CORPORATE SOCIAL RESPONSIBILITY, AND ENVIRONMENTAL PERFORMANCE ON FIRM VALUE***

*(A Survey on Mining Sector Companies Listed on the Indonesia Stock Exchange in 2019-2023)*

By:

**Azra Fauzyah Abduh**

213403158

*Guide I* : Dr. Jajang Badruzaman, S.E., M.Si., Ak., CA.

*Guide II* : Wildan Dwi Dermawan, S.E., M.Ak., Ak., CA.

*This study aims to examine Carbon Emission Disclosure, Corporate Social Responsibility, Environmental Performance, and Firm Value in mining sector companies listed on the Indonesia Stock Exchange in 2019-2023. In addition, it aims to determine the effect of Carbon Emission Disclosure, Corporate Social Responsibility, and Environmental Performance on Firm Value both simultaneously and partially in mining sector companies listed on the Indonesia Stock Exchange in 2019-2023. The research method used is a quantitative research method. The data collection technique applied is secondary data obtained through literature review and relevant sources, with the sampling technique using purposive sampling. The analytical tool used is panel data regression analysis. The result of this study indicates that: (1) Carbon Emission Disclosure, Corporate Social Responsibility, and Environmental Performance simultaneously have a significant effect on Firm Value; (2) Carbon Emission Disclosure partially has no effect on Firm Value; (3) Corporate Social Responsibility partially has a positive effect on Firm Value; (4) Environmental Performance partially has no effect on Firm Value.*

**Keywords:** *Carbon Emission Disclosure, Corporate Social Responsibility, Environmental Performance, Firm Value.*