ABSTRACT

THE EFFECT OF SUSTAINABILITY REPORTING DISCLOSURE LEVEL AND CORPORATE GOVERNANCE ON FIRM VALUE

(Survey of Mining Companies Listed on the Indonesia Stock Exchange for the 2023–2024)

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This study aims to examine: (1) the level of sustainability reporting disclosure, corporate governance, and firm value in mining companies listed on the Indonesia Stock Exchange for the 2023–2024 period, (2) the simultaneous effect of sustainability reporting disclosure level and corporate governance on firm value, (3) the effect of sustainability reporting disclosure level on firm value, and (4) the effect of corporate governance on firm value in mining companies listed on the Indonesia Stock Exchange for the 2023–2024 period. The research method used in this study is a quantitative approach with a survey method and panel data regression analysis using EViews. The results show that: (1) the level of sustainability reporting disclosure, corporate governance and firm value shows an increased, (2) sustainability reporting disclosure level and corporate governance simultaneously have a significant effect on firm value, (3) sustainability reporting disclosure level has a negative effect on firm value, and (4) corporate governance has a positive effect on firm value.

Keywords: *Sustainability Reporting Disclosure Level, Corporate Governance, Firm Value, Mining Companies*

ABSTRAK

PENGARUH TINGKAT PENGUNGKAPAN *SUSTAINABILITY REPORTING* DAN *CORPORATE GOVERNANCE* TERHADAP NILAI PERUSAHAAN

(Survei pada Perusahaan Tambang di BEI Periode 2023-2024)

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Penelitian ini bertujuan untuk mengetahui: (1) tingkat pengungkapan *sustainability reporting, corporate governance* dan nilai perusahaan pada perusahaan tambang yang terdaftar di Bursa Efek Indonesia periode 2023-2024, (2) pengaruh tingkat pengungkapan *sustainability reporting* dan *corporate governance* secara bersama-sama terhadap nilai perusahaan pada perusahaan tambang yang terdaftar di Bursa Efek Indonesia periode 2023-2024, (3) pengaruh tingkat pengungkapan *sustainability reporting* terhadap nilai perusahaan pada perusahaan tambang yang terdaftar di Bursa Efek Indonesia periode 2023-2024, (4) pengaruh *corporate governance* terhadap nilai perusahaan pada perusahaan tambang yang terdaftar di Bursa Efek Indonesia periode 2023-2024. Metode penelitian yang digunakan dalam penelitian ini adalah kuantitatif dengan pendekatan survei dan metode analisis regresi data panel dengan bantuan Eviews. Hasil penelitian menunjukan bahwa: (1) tingkat pengungkapan *sustainability reporting, corporate governance* dan nilai perusahaan menunjukan peningkatan. (2) tingkat pengungkapan *sustainability reporting* dan *corporate governance* secara bersama-sama berpengaruh signifikan terhadap nilai perusahaan. (3) tingkat pengungkapan *sustainability reporting* berpengaruh negatif terhadap nilai perusahaan. (4) *corporate governance* berpengaruh positif terhadap nilai perusahaan.

Kata Kunci: Tingkat Pengungkapan *Sustainability Reporting, Corporate Governance,* Nilai Perusahaan, Perusahaan Tambang