

ABSTRACT

The Effect Of Corporate Governance Index (CGI), Environmental Performance And Carbon Emission Disclosure On Firm Value”

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This study aims to determine the effect of Corporate Governance Index (CGI), Environmental Performance, carbon emission disclosure and company value on mining companies listed on the Indonesia Stock Exchange in 2019-2023. The sampling technique used was purposive sampling and obtained 9 companies with a research period of 5 years, so that 45 sample data were obtained. The data analysis method in this study is panel data regression analysis using EViews 12 software. The results of the study indicate that simultaneously Corporate Governance Index (CGI), Environmental Performance, carbon emission disclosure have a significant effect on company value (Tobin's Q). While partially Corporate Governance Index (CGI) has a significant positive effect on company value. However, Environmental Performance, carbon emission disclosure does not affect company value

Keywords: Corporate Governance Index; Environmental Performance; Carbon Emission Disclosure; Firm Value

ABSTRAK

Pengaruh Corporate Governance Index (CGI), Kinerja Lingkungan, Dan Pengungkapan Emisi Karbon Terhadap Nilai Perusahaan”

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Penelitian ini bertujuan untuk mengetahui *pengaruh Corporate Governance Index (CGI), Kinerja Lingkungan, Dan Pengungkapan Emisi Karbon Terhadap Nilai Perusahaan* pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2019-2023. Teknik pengambilan sampel yang digunakan yaitu *purposive sampling* dan diperoleh 9 perusahaan dengan periode penelitian selama 5 tahun, sehingga diperoleh 45 data sampel. Metode analisis data dalam penelitian ini adalah analisis regresi data panel dengan menggunakan *software eviews 12*. Hasil penelitian menunjukkan secara simultan *Corporate Governance Index (CGI), Environmental Performance, carbon emission disclosure* berpengaruh signifikan terhadap *firm value* (Tobin's Q). Sedangkan secara parsial *Corporate Governance Index (CGI)* berpengaruh positif signifikan terhadap *firm value*. Akan tetapi *Environmental Performance, carbon emission disclosure* tidak berpengaruh terhadap *firm value*.

Kata Kunci: Indeks Tata Kelola Perusahaan ; Kinerja Lingkungan; Pengungkapan Emisi Karbon; Nilai Perusahaan