

ABSTRAK

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Program Studi : Manajemen
Judul : Pengaruh *Intellectual Capital*, *Sustainability Reporting*, *Investment Opportunity Set* dan Risiko Bisnis terhadap Nilai Perusahaan (Studi pada Perusahaan Hijau yang terdaftar di Bursa Efek Indonesia)

Penelitian ini untuk mengkaji pengaruh *Intellectual Capital* (IC), *Sustainability Reporting* (SRDI), *Investment Opportunity Set* (IOS), dan Risiko Bisnis (RB) terhadap Nilai Perusahaan (Tobin's Q) pada Perusahaan hijau yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2023. Data penelitian dapat diakses di website resmi www.idx.co.id. Sampel pada penelitian ini sebanyak 15 perusahaan. Alat analisis data dalam penelitian ini menggunakan metode Regresi Data Panel dengan alat bantu aplikasi *Eviews* 12. Hasil penelitian yang ditemukan bahwa IC berpengaruh negatif dan tidak signifikan terhadap (Tobin's Q), SRDI berpengaruh negatif dan signifikan terhadap (Tobin's Q), IOS berpengaruh positif dan signifikan terhadap (Tobin's Q) dan RB berpengaruh positif dan signifikan terhadap (Tobin's Q).

Kata Kunci : Tobin's Q, *Intellectual Capital* (IC), *Sustainability Reporting* (SRDI), *Investment Opportunity Set* (IOS), dan Risiko Bisnis (RB).

ABSTRACT

Name: : Isra Jannah Yanti Zai
Study program : Management
Title : *The Influence of Intellectual Capital, Sustainability Reporting, Investment Opportunity Set and Business Risk to Corporate Value (Study of Green Companies listed on the Indonesia Stock Exchange)*

This study examine the effect of Intellectual Capital (IC), Sustainability Reporting (SRDI), Investment Opportunity Set (IOS), and Business Risk (RB) on Firm Value (Tobin's Q) in green companies listed on the Indonesia Stock Exchange (IDX) during 2020-2023. Accesed on www.idx.co.id. The sample in this study is 15 companies. The data analysis tool in this study used the Panel Data Regression method with the Eviews 12 application tool. The research findings indicate that IC has a negative and insignificant effect on Tobin's Q, SRDI has a negative and significant effect on Tobin's Q, IOS has a positive and significant effect on Tobin's Q, and RB has a positive and significant effect on Tobin's Q.

Keywords : *Tobin's Q, Intellectual Capital (IC), Sustainability Reporting (SRDI), Investment Opportunity Set (IOS), and Business Risk (RB)*