

ABSTRAK

Nama : FRENGKI PUTRA RAMANSYAH
Program Studi : Magister Ilmu Manajemen
Judul : Dampak Pengungkapan Emsisi Karbon, Inovasi Hijau, *Environmental Social Governance (ESG)*, Ekoefisiensi, dan Kinerja Lingkungan Terhadap Nilai Perusahaan (Studi Empiris Pada Perusahaan Sektor *Basic Material dan Energy*)

Penelitian ini bertujuan untuk menganalisis pengungkapan emisi karbon, inovasi hijau, *environmental, social, governance (ESG)*, ekoefisiensi, kinerja lingkungan terhadap nilai perusahaan (Tobin's Q) pada perusahaan sektor *Basic Material dan Energy* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021-2023. Data penelitian dapat diakses melalui website resmi www.idx.co.id. Sampel dalam penelitian ialah sebanyak 97 perusahaan sektor *Basic Material dan Energy* dengan teknik pengambilan sampel *purposiv sampling*. Adapun alat analisis data dalam penelitian ini menggunakan metode regresi data panel dengan alat bantu aplikasi *Eviews 10* dengan model yang terpilih *Fixed Effect Model (FEM)*. Hasil dari penelitian ditemukan bahwa pengungkapan emisi karbon berpengaruh negatif dan signifikan terhadap nilai perusahaan, Inovasi Hijau tidak berpengaruh terhadap nilai perusahaan (Tobin's Q). Sedangkan *environmental, social, governance (ESG)*, ekoefisiensi dan kinerja lingkungan berpengaruh positif dan signifikan terhadap nilai perusahaan (Tobin's Q) pada perusahaan sektor *Basic Material dan Energy* yang terdaftar di bursa efek Indonesia (BEI) periode 2021-2023.

Kata Kunci : Tobin's Q, Pengungkapan Emisi Karbon, Inovasi Hijau, *Environmental, Social, Governance (ESG)*, Ekoefisiensi, Kinerja Lingkungan, Profitabilitas, *Leverage* dan Ukuran Perusahaan.

Abstract

Name : Frengki Putra Ramansyah
Study Program : Master of Management Science
Title : Impact of Carbon Emission Disclosure, Green Innovation, Environmental Social Governance (ESG), Eco-efficiency, and Environmental Performance on Company Value (Empirical Study on Basic Material and Energy Sector Companies)

This study aims to analyze the disclosure of carbon emissions, green innovation, environmental, social, governance (ESG), eco-efficiency, environmental performance on company value (Tobin's Q) in Basic Material and Energy sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2021-2023. Research data can be accessed through the official website www.idx.co.id. The sample in the study was 97 Basic Material and Energy sector companies with a purposive sampling technique. The data analysis tool in this study used the panel data regression method with the Eviews 10 application tool with the selected Fixed Effect Model (FEM) model. The results of the study found that carbon emission disclosure had a negative and significant effect on company value, Green Innovation had no effect on company value (Tobin's Q). Meanwhile, environmental, social, governance (ESG), eco-efficiency and environmental performance had a positive and significant effect on company value (Tobin's Q) in Basic Material and Energy sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2021-2023.

Keywords: *Tobin's Q, Carbon Emission Disclosure, Green Innovation, Environmental, Social, Governance (ESG), Eco-efficiency, Environmental Performance, Profitability, Leverage and Company Size*