

ABSTRAK

Nama : Salsa Billa Ouria Putri
Program Studi : Akuntansi
Judul : Pengaruh *Enviromental Social Governance* (ESG) , *Eco-Efficiency* terhadap Nilai Perusahaan Dengan Ukuran Perusahaan Sebagai Variabel Moderasi Pada Perusahaan Manufaktur Pada Tahun 2021-2023

Penelitian ini bertujuan untuk menganalisis pengaruh *enviromental, social, governance, eco-efficiency* terhadap nilai perusahaan dengan ukuran perusahaan sebagai variabel moderasi. Sampel sebanyak 24 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia yang diperoleh dengan metode *purposive sampling*. Alat analisis yang digunakan adalah regresi data panel. Hasil penelitian dengan menggunakan uji t menunjukkan bahwa *enviromental social governance* (ESG) *disclousure* mempunyai pengaruh positif dan signifikan terhadap nilai perusahaan, sedasngkan *eco-efficiency* tidak mempunyai pengaruh terhadap nilai perusahaan, serta ukuran perusahaan mampu memoderasi hubungan antara *enviromental social governance* (ESG) *disclousure* terhadap nilai perusahaan dan ukuran perusaha tidak mampu memoderasi hubungann antara *eco-efficiency* terhadap nilai perusahaan, perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2021-2023

Kata kunci : Nilai Perusahaan, *Enviromental Social Governance* (ESG) *Dislcousure*, *Eco-Efficiency*, Ukuran Perusahaan

ABSTRACT

Name : Salsa Billa Ouria Putri

Study Program : Accounting

Title : *The Effect of Enviromental Social Governance (ESG) Disclousure, Eco-Efficiency on Company Value with Company Size as Moderating Variable in Manufacturing Companies Listed on the Indonesia Stoc Exchange 2021-2023*

This study is aimed to analyze the effect of of Enviromental Social Governance (ESG) Disclousure, Eco-Efficiency on Company Value with Company Size as Moderating Variable. The sample was 24 manufacturing companies listed on the Indonesia Stock Exchange in 2021-2023 which were obtained by purposove sampling method. The analytical tool used is panel data regression. The result of the research using t-test show that enviromental social governance dislcousure has a positive and significant influenace on company value, while eco-efficiency does not have an influeance on campany value, and company size is able to moderated the relationship between enviromental social governance disclousure on company value and company size is unable to moderated the relationship between eco-efficiency on company value, manufacturing companies listed on the indonesia stock exchange in 2021-2023

Keyword : *Company Value, Enviromental Social Governance (ESG) Disclousure, Eco-Efficiency, Company Size*

