

ABSTRAK

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Judul : Pengaruh *Green Investment* Dan *Green Strategy* Terhadap *Carbon Emission Disclosure* Pada Perusahaan Sektor Energi Yang Terdaftar Di ISSI

Penelitian ini bertujuan untuk menganalisis seberapa besar pengaruh *green investment* terhadap *carbon emission disclosure*, seberapa besar pengaruh *green strategy* terhadap *carbon emission disclosure*, dan seberapa besar *green investment* dan *green strategy* berpengaruh terhadap *carbon emission disclosure*. Penelitian ini menggunakan metode kuantitatif dengan menggunakan pendekatan analisis regresi linear berganda dan menggunakan aplikasi program Eviews 12. Data yang digunakan adalah data sekunder yang berbentuk tahunan sebanyak 45 observasi dari tahun 2019-2023. Berdasarkan hasil uji regresi linear berganda dan hipotesis didapatkan bahwa secara parsial, tidak terdapat pengaruh *green investment* terhadap *carbon emission disclosure* secara signifikan, sedangkan untuk *green strategy* berpengaruh positif terhadap *carbon emission disclosure* secara signifikan. Secara simultan bahwa *green investment* dan *green strategy* berpengaruh positif terhadap *carbon emission disclosure*. Penelitian ini memberikan implikasi praktis bagi para investor dan pemangku kepentingan untuk dapat memberikan kontribusi yang saling menguntungkan antara investor dan perusahaan dalam pengambilan keputusan investasi, mengingat keterkaitan langsungnya dengan transparansi lingkungan dan tanggung jawab sosial perusahaan

Kata kunci: *Green Investment, Green Strategy* dan *Carbon Emission Disclosure*

ABSTRACT

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Title : The Influence Of Green Investment And Green Strategy On Carbon Emission Disclosure In Energy Sector Companies Listed On ISSI

This study aims to analyze To determine the extent of green investment's influence on carbon emission disclosure, the extent of green strategy's influence on carbon emission disclosure, and the extent to which green investment and green strategy influence carbon emission disclosure, this study employed a quantitative method using a multiple linear regression analysis approach and using the Eviews 12 program application. The data used were secondary data in annual format, comprising 45 observations from 2019 to 2023. Based on the results of the multiple linear regression test and the hypothesis, it was found that, partially, there was no significant effect of green investment on carbon emission disclosure, while green strategy had a significant positive effect on carbon emission disclosure. Simultaneously, green investment and green strategy had a positive effect on carbon emission disclosure. This study provides practical implications for investors and stakeholders, enabling them to contribute mutually beneficially to investment decisions between investors and companies, given their direct link to environmental transparency and corporate social responsibility

Keywords: Green Investment, Green Strategy and Carbon Emission Disclosure