

## ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran bagaimana *green banking disclosure*, *corporate social responsibility disclosure* dan *firm value* pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia tahun 2015 – 2019 serta mengetahui pengaruh *green banking disclosure*, *corporate social responsibility disclosure* terhadap *firm value*. Variabel *green banking disclosure* diukur dengan menggunakan rasio GBDI, sedangkan *corporate social responsibility disclosure* diukur dengan menggunakan rasio CSRI<sub>j</sub>, dan *firm value* diukur dengan menggunakan rasio PBV.

Populasi penelitian ini yaitu sebanyak 47 perusahaan perbankan yang terdaftar di Bursa Efek Indonesia tahun 2015-2019. Sampel yang dipilih menggunakan metode *purposive sampling* dan di peroleh 27 perusahaan perbankan yang menjadi sampel penelitian. Analisis data dilakukan dengan menggunakan uji asumsi klasik dan pengujian hipotesis dengan regresi linier sederhana dan regresi linier berganda menggunakan IBM SPSS Statistik 20.

Hasil penelitian menunjukkan pengungkapan *green banking* di perusahaan perbankan tahun 2015-2019 termasuk dalam kategori cukup lengkap, pengungkapan *corporate social responsibility* termasuk dalam kategori cukup lengkap dan *firm value* (PBV) termasuk dalam kategori tinggi. Secara parsial *green banking disclosure* berpengaruh terhadap *firm value* dan *corporate social responsibility disclosure* berpengaruh terhadap *firm value*. Sedangkan secara simultan *green banking disclosure* dan *corporate social responsibility disclosure* berpengaruh terhadap *firm value*.

**Kata Kunci :** *Green Banking Disclosure, Corporate Social Responsibility Disclosure, Firm Value*

## ABSTRACT

*This study aims to provide an overview of how green banking disclosure, corporate social responsibility disclosure and firm value are in banking companies listed on the Indonesia Stock Exchange in 2015-2019 and determine the effect of green banking disclosure, corporate social responsibility disclosure against firm value. Green banking disclosure variable is measured using GBDI ratio while corporate social responsibility disclosure variable is measured using CSRI<sub>j</sub> ratio and firm value is measured using PBV ratio.*

*The population of this study is 47 banking companies listed on the Indonesia Stock Exchange in 2015-2019. The sample was selected using the purposive sampling method and obtained 27 banking companies that become the research sample. Data analysis was performed using classical assumption test and hypothesis testing with simple linear regression and multiple regression using IBM SPSS Statistics 20.*

*The result show that green banking disclosure in banking companies in 2015-2019 is included in the fairly complete category, corporate social responsibility is included in the fairly complete category and firm value (PBV) included in the high category. Partially green banking disclosure influences the firm value and corporate social responsibility disclosure influences the firm value. Simultaneously, green banking disclosure and corporate social responsibility disclosure affects the firm value.*

**Keywords** : *Green Banking Disclosure, Corporate Social Responsibility Disclosure, Firm Value*