

ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran tentang Environmental Social Governance (ESG) dan Corporate Social Responsibility (CSR) terhadap nilai perusahaan pada subsektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia tahun 2016-2020 Serta mengetahui pengaruh Environmental Social Governance (ESG) dan Corporate Social Responsibility (CSR) terhadap nilai perusahaan.

Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan analisis deskriptif dan verifikatif. Populasi dari penelitian ini berjumlah 81 perusahaan menggunakan non probability sampling dengan jenis teknik purposive dengan jumlah sampel 49 perusahaan yang memenuhi kriteria. Penelitian ini dilakukan dengan metode studi kepustakaan (library research) dan riset internet. Teknik analisis yang digunakan dalam penelitian ini adalah uji asumsi klasik, pengujian hipotesis, analisis korelasi, analisis regresi linier sederhana dan koefisien determinasi.

Hasil penelitian menunjukkan bahwa Environmental Social Governance (ESG) dan Corporate Social Responsibility (CSR) berpengaruh terhadap nilai perusahaan pada subsektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia tahun 2016-2020 dengan kontribusi pengaruh sebesar 31,7% untuk Environmental Social Governance (ESG) dan 22,1% Corporate Social Responsibility (CSR).

Kata kunci: Environmental Social Governance (ESG), Corporate Social Responsibility (CSR), nilai perusahaan.

ABSTRACT

This study aims to provide an overview of Environmental Social Governance (ESG) and Corporate Social Responsibility (CSR) on firm value in the basic and chemical industry sub- sectors listed on the Indonesia Stock Exchange in 2016-2020 As well as knowing the influence of Environmental Social Governance (ESG) and Corporate Social Responsibility (CSR) on company value.

The research method used is a quantitative method with a description and verification analysis approach. The population of this study is 81 companies using non-probability sampling with a purposive type of technique with a total sample of 49 companies that meet the criteria. This research was conducted using library research and internet research: The analysis technique used in this study is the classical assumption test, hypothesis submission, correlation analysis, simple linear regression analysis and the coefficient of determination.

The results of the study show that Environmental Social Governance (ESG) and Corporate Social Responsibility (CSR) have an effect on firm value in the basic and chemical industry sub- sectors listed on the Indonesia Stock Exchange in 2016-2020 with a contribution of 31.7% for Environmental Social Governance (ESG) and 22 1% Corporate Social Responsibility (CSR).

Keywords: Environmental Social Governance (ESG), Corporate Social Responsibility (CSR), firm value.