

## **ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh Penerbitan Green Bond, dan Pengungkapan Sustainability Reporting Terhadap Nilai Perusahaan. Objek penelitian adalah perusahaan sub sektor perbankan yang terdaftar di Bursa Efek Indonesia (BEI). Teknik pengambilan sampel menggunakan purposive sampling dengan metode penentuan sampel berdasarkan kriteria tertentu, dengan jumlah sampling sebanyak 7 perusahaan. Pendekatan yang digunakan adalah metode kuantitatif dengan desain deskriptif dan verifikatif melalui data sekunder yang bersumber pada laporan keuangan perusahaan. Teknik analisis data meliputi analisis uji hipotesis, analisis korelasi, serta analisis koefisien determinasi secara parsial (uji t) dan simultan (uji f). Hasil penelitian menunjukkan bahwa (1) penerbitan green bond tidak berpengaruh terhadap nilai perusahaan, (2) pengungkapan sustainability reporting berpengaruh positif terhadap nilai perusahaan, dan (3) penerbitan green bond dan sustainability reporting secara simultan tidak berpengaruh terhadap nilai perusahaan.

Kata Kunci: Penerbitan Green Bond, Pengungkapan Sustainability Reporting, dan Nilai Perusahaan

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This study aims to analyze the effect of Green Bond Issuance and Sustainability Reporting Disclosure on Firm Value. The research subjects were banking sub-sector companies listed on the Indonesia Stock Exchange (IDX). The sampling technique used purposive sampling, with a sample size based on specific criteria, and a sample size of 7 companies. The approach used was a quantitative method with a descriptive and verification design using secondary data sourced from the companies' financial reports. Data analysis techniques included hypothesis testing, correlation analysis, and partial (t-test) and simultaneous (f-test) coefficient of determination analyses. The results showed that (1) green bond issuance had no effect on firm value, (2) sustainability reporting disclosure had a positive effect on firm value, and (3) green bond issuance and sustainability reporting simultaneously had no effect on firm value.

**Keywords:** Green Bond Issuance, Sustainability Reporting Disclosure, and Firm Value