

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Pengungkapan Sustainability Report, Good Corporate Governance, Profitabilitas Terhadap Nilai Perusahaan melalui laporan keuangan tahunan yang telah di publikasi oleh perusahaan Pertambangan tahun 2014 – 2020.

Populasi pada penelitian ini adalah perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2014 – 2020 sebanyak 6 perusahaan. Jenis penelitian ini adalah penelitian kuantitatif. Teknik pengambilan sampel penelitian menggunakan metode purposive sampling yaitu pemilihan sampel berdasarkan kriteria yang telah ditentukan. Penelitian ini menggunakan data sekunder yang diperoleh dari laporan tahunan situs resmi Bursa Efek Indonesia dan website perusahaan yang menjadi sampel penelitian. Teknik analisis data menggunakan analisis linier berganda dengan software SPSS versi 25.

Hasil penelitian menunjukkan bahwa Sustainability Report (SRDI) tidak berpengaruh terhadap nilai perusahaan, Good Corporate Governance (GCG) berpengaruh positif dan signifikan terhadap nilai perusahaan, Profitabilitas (ROA) tidak berpengaruh terhadap nilai perusahaan.

Kata Kunci: Sustainability Report, Good Corporate Governance, Profitabilitas, Nilai Perusahaan.

ABSTRACT

This research aimed to examine the effect of sustainability report disclosure, good corporate governance, and profitability on the firm value through annual financial statements which were published by mining companies in 2014-2020.

The research population was 6 mining companies listed on Indonesia stock exchange (IDX) during 2014-2020. Moreover, this research was quantitative. Furthermore, the data collection technique used purposive sampling, in which the sampel was based on criteria given. Additionally, the data were secondary data which obtained by annual statements of official sites of Indonesia stock exchange (IDX) and the company's website as the research sample. In addition, the research data analysis technique used multiple linear regressions analysis with the software of the SPSS 23 version.

The research result concluded that sustainability report (SRDI) did not affect the firm value. On the other hand, good corporate governance (GCG) had a positive and significant effect on the firm value. In contrast, profitability (ROA) did not affect the firm value.

Keywords: sustainability report, good corporate governance, profitability, firm value



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