

ABSTRAK

PENGARUH *ENVIROMENTAL, SOCIAL, DAN GOVERNANCE* (ESG) TERHADAP NILAI PERUSAHAAN

(Studi Empiris Pada Perusahaan *Oil Dan Gas Producers* Yang Terdaftar Di
Bursa Efek Indonesia Tahun 2022-2023)

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Konsep *Environmental, Social, and Governance* (ESG) telah menjadi kerangka penting yang tidak hanya merefleksikan komitmen perusahaan terhadap keberlanjutan, tetapi juga menjadi indikator penting dalam penilaian risiko dan prospek nilai perusahaan di mata investor. Penelitian ini bertujuan untuk menguji pengaruh *Environmental, Social, dan Governance* (ESG) terhadap Nilai Perusahaan pada sektor *Oil and Gas Producers* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2022-2023.

Jenis penelitian ini adalah deskriptif kuantitatif. Data yang dikumpulkan adalah perusahaan yang menyusun *sustainability report* berbasis GRI Standards 2021 dan menerbitkan *annual report*. Sampel ditentukan menggunakan teknik *purposive sampling*. Sampel pada penelitian ini sebanyak 22 yang terdaftar di Bursa Efek Indonesia sektor *Oil dan Gas Producers* periode 2022-2023, sehingga data penelitian berjumlah 44 perusahaan. Variabel independen dalam penelitian ini meliputi *Enviromental, Social, and Governance* (ESG). Variabel dependen dalam penelitian ini adalah nilai perusahaan yang diproksikan melalui Tobin'S Q. Variabel kontrol yang meliputi profitabilitas, *size*, dan *leverage*.

Hasil penelitian ini menunjukkan bahwa pengungkapan aspek *Environmental* dan *Governance* berpengaruh positif signifikan terhadap nilai perusahaan, sedangkan aspek *Social* tidak berpengaruh signifikan.

Kata kunci: ESG, Nilai Perusahaan, *Environmental, Social, Governance, Oil and Gas*

ABSTRACT

***EFFECT OF ENVIROMENTAL, SOCIAL, AND GOVERNANCE (ESG) ON
COMPANY VALUE***

*(Empirical Study of Oil and Gas Producers Listed on the Indonesia Stock
Exchange in 2022-2023)*

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The concept of Environmental, Social, and Governance (ESG) has become an important framework that not only reflects a company's commitment to sustainability but also serves as a key indicator in assessing risk and the value prospects of a company in the eyes of investors. This study aims to examine the influence of Environmental, Social, and Governance (ESG) on company value in the Oil and Gas Producers sector listed on the Indonesia Stock Exchange (IDX) for the years 2022–2023. Translated with DeepL.com (free version)

The type of research is quantitative descriptive. The data collected are companies that prepare sustainability reports based on the GRI Standards 2021 and publish annual reports. The sample was determined using purposive sampling. The sample in this study consisted of 22 companies listed on the Indonesia Stock Exchange in the Oil and Gas Producers sub-sector for the 2022–2023 period, resulting in a total of 44 companies. The independent variables in this study include Environmental, Social, and Governance (ESG). Meanwhile, the dependent variable in this study is Company Value, proxied by Tobin's Q. Additionally, there are control variables that include profitability, size, and leverage. Translated with DeepL.com (free version)

The results of this study indicate that the disclosure of Environmental and Governance aspects has a significant positive effect on company value, while the Social aspect does not have a significant effect.

Kata kunci: ESG, Nilai Perusahaan, *Environmental, Social, Governance, Oil and Gas*