

ABSTRAK

**PENGARUH *ENVIRONMENTAL, SOCIAL, GOVERNANCE* (ESG),
PROFITABILITAS DAN *LEVERAGE* TERHADAP NILAI PERUSAHAAN**
(Studi Kasus Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang
Terdaftar di Bursa Efek Indonesia Tahun 2022-2023)

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Dunia bisnis berfokus pada pembangunan berkelanjutan melalui pengungkapan prinsip ESG untuk mendukung SDGs 2030. Penelitian ini bertujuan untuk menguji hubungan antara pengungkapan *Environmental, Social, Governance* (ESG), Profitabilitas dan *Leverage* terhadap nilai perusahaan. Subjek penelitian ini adalah perusahaan sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2022-2023.

Pengujian dilakukan menggunakan metode uji deskriptif kuantitatif dengan teknik pengambilan sampel yang digunakan dalam penelitian ini adalah metode purposive sampling. Sampel yang digunakan terdiri dari 17 perusahaan sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2022-2023.

Hasil penelitian menunjukkan bahwa *environmental social governance* secara parsial tidak berpengaruh terhadap nilai perusahaan. Sementara profitabilitas dan *leverage* memiliki pengaruh terhadap nilai perusahaan.

Kata Kunci: *Environmental Social Governance* (ESG), Profitabilitas, *Leverage*, *Price Book Value* (PBV)

ABSTRACT

THE INFLUENCE OF ENVIRONMENTAL, SOCIAL, GOVERNANCE (ESG), PROFITABILITY AND LEVERAGE ON COMPANY VALUE

(Case Study of Food and Beverage Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange in 2022-2023)

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The business world focuses on sustainable development through the application of ESG principles to support the 2030 SDGs. This study aims to examine the relationship between Environmental, Social, Governance (ESG), Profitability and Leverage disclosures to company value. The subject of this study is a food and beverage sub-sector company listed on the Indonesia Stock Exchange for the 2022-2023 period.

The test was carried out using a quantitative descriptive test method with the sampling technique used in this study being the purposive sampling method. The sample used consists of 17 food and beverage sub-sector companies listed on the Indonesia Stock Exchange for the 2022-2023 period.

The results of the study show that environmental social governance partially does not affect the company's value. Meanwhile, profitability and leverage have an influence on the value of the company.

Keywords: Environmental Social Governance (ESG), Profitability, Leverage, Price Book Value (PBV)