

ABSTRAK

Perusahaan *basic material* sangat erat dengan lingkungan. Tidak hanya lingkungan, tapi perusahaan juga harus memperhatikan masalah sosial, keseimbangan informasi dan kinerja keuangan perusahaan juga. Penelitian ini bertujuan untuk menguji pengaruh dari *green accounting, sustainability report*, asimetri informasi dan kinerja keuangan terhadap nilai perusahaan. Variabel dependen yang digunakan dalam penelitian berupa nilai perusahaan yang diukur dengan menggunakan rasio Tobin's Q. Sedangkan variabel independen yang digunakan seperti *green accounting* diukur menggunakan PROPER, *sustainability report* diukur menggunakan CSRIj, asimetri informasi diukur menggunakan *Bid Ask Spread* (BAS) dan kinerja keuangan diukur return on assets (ROA). Data yang digunakan dalam penelitian diperoleh dari website perusahaan, website BEI dan website Kementerian LHK. Populasi yang digunakan dalam penelitian adalah perusahaan *basic material* yang terdaftar di Bursa Efek Indonesia periode 2019-2022. Sampel penelitian ditentukan menggunakan metode *purposive sampling*, sehingga jumlah sampel yang memenuhi kriteria adalah 77 data perusahaan. Pengujian hipotesis penelitian menggunakan analisis regresi berganda. Penelitian ini mengolah data menggunakan bantuan Microsoft Excel serta melakukan pengujian menggunakan *software SPSS 23*.

Hasil penelitian ini menunjukkan bahwa *green accounting* dan *sustainability report* berpengaruh terhadap nilai perusahaan. Sedangkan asimetri informasi dan kinerja keuangan tidak berpengaruh terhadap nilai perusahaan.

Kata Kunci: *Green accounting, sustainability report, asimetri informasi, dan kinerja keuangan.*

ABSTRACT

Basic materials companies are very closely related to the environment. Not only the environment, but companies must also pay attention to social issues, information balance and the company's financial performance as well. This research aims to examine the influence of green accounting, sustainability reports, information asymmetry and financial performance on company value. The dependent variable used in the research is company value which is measured using the Tobin's Q ratio. Meanwhile, the independent variables used such as green accounting are measured using PROPER, sustainability reports are measured using CSRIj, information asymmetry is measured using Bid Ask Spread (BAS) and financial performance is measured by return on assets (ROA). The data used in the research was obtained from the company website, BEI website and the Ministry of Environment and Forestry website. The population used in the research is basic material companies listed on the Indonesia Stock Exchange for the 2019-2022 period. The research sample was determined using a purposive sampling method, so that the number of samples that met the criteria was 77 company data. Testing the research hypothesis uses multiple regression analysis. This research processes data using Microsoft Excel and carries out tests using SPSS 23 software.

The results of this research show that green accounting and sustainability reports have an effect on company value. Meanwhile, information asymmetry and financial performance have no effect on company value.

Keywords: *Green accounting, sustainability report, information asymmetry, and financial performance.*