

ABSTRAK

Penelitian ini bertujuan untuk menguji dan mencari bukti empiris mengenai pengaruh *green investment*, *good corporate governance*, dan kinerja keuangan terhadap nilai perusahaan. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data sekunder yang diperoleh dari laporan tahunan dan laporan keberlanjutan perusahaan. Nilai perusahaan diukur menggunakan rasio *Price to Book Value* (PBV). Populasi penelitian ini mencakup seluruh perusahaan sektor *consumer cyclicals* yang terdaftar di Bursa Efek Indonesia tahun 2019-2023. Sampel dipilih melalui metode *purposive sampling* sehingga diperoleh data observasi sebanyak 177. Analisis data dilakukan menggunakan metode regresi linier berganda. Hasil penelitian menunjukkan bahwa *green investment* berpengaruh signifikan terhadap nilai perusahaan, *good corporate governance* tidak berpengaruh terhadap nilai perusahaan, dan kinerja keuangan tidak berpengaruh terhadap nilai perusahaan.

Kata Kunci: Nilai Perusahaan, *Green Investment*, *Good Corporate Governance*, Kinerja Keuangan

ABSTRACT

This study aims to test and find empirical evidence regarding the effect of green investment, good corporate governance, and financial performance on company value. This study is a quantitative study using secondary data obtained from annual reports and company desire reports. Company value is measured using the Price to Book Value (PBV) ratio. The population of this study includes all companies in the Consumer Cycles sectors listed on the Indonesia Stock Exchange in 2019-2023. The sample was selected using the purposive sampling method so that 177 observation data were obtained. Data analysis was carried out using the multiple linear regression method. The results of the study show that green investment has a significant effect on company value, good corporate governance does not affect company value, and financial performance does not affect company value.

Keywords: *Company Value, Green Investment, Good Corporate Governance, Financial Performance*