ABSTRAK

Fakultas Ekonomi dan Bisnis

Program Studi S-1 Akuntansi

2025

Khairun Nisyah

1212021016

Pengaruh Pengungkapan Emisi Karbon, Kepemilikan Institusional, Dewan Komisaris Independen, Komite Audit dan Kinerja Lingkungan Terhadap Nilai Perusahaan Serta Ditinjau Dalam Sudut Pandang Islam (Studi Pada Perusahaan Manufaktur Di Bursa Efek Indonesia Periode 2018-2023)

159 + xv halaman, 17 tabel, 3 gambar, dan 20 lampiran

Uraian Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh pengungkapan emisi karbon, kepemilikan institusional, dewan komisaris independen, komite audit dan kinerja lingkungan terhadap nilai perusahaan. Metode penelitian kuantitatif korelasional dan menggunakan data sekunder yakni perusahaan manufaktur yang tercatat di BEI periode 2018-2023 yang diperoleh dari situs resmi *Indonesia Stock Exchange* (IDX) dan web Kementerian Lingkungan Hidup dan Kehutanan. Total sampel yang dipakai sebanyak 66 perusahaan dipilih menggunakan Teknik *purposive sampling*. Analisi data pada penelitian ini dengan metode analisi regresi linear berganda yang dibantu aplikasi SPSS versi 26. Hasil penelitian membuktikan bahwa pengungkapan emisi karbon, kepemilikan institusional, komite audit dan kinerja lingkungan tidak berpengaruh terhadap nilai perusahaan dan dewan komisaris independen berpengaruh positif terhadap nilai perusahaan. Perspektif Islam terkait pengungkapan emisi karbon, tata kelola perusahaan yang diproksikan oleh kepemilikan institusional, dewan komisaris independen, komite audit dan kinerja lingkungan terhadap nilai Perusahaan telah memenuhi syariat Islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam Al-Qur'an, As-Sunnah, Hadits dan kaidah fiqh muamalah.

Kata Kunci : Pengungkapan Emisi Karbon, Kepemilikan Institusional, Dewan Komisaris Independen, Komite Audit, Kinerja Lingkungan dan Nilai Perusahaan

ABSTRACT

Faculty of Economics and Business
S-1 Accounting Major
2025

Khairun Nisyah

1212021016

The Effect of Carbon Emission Disclosure, Institutional Ownership, Independent Board of Commissioners, Audit Committee, and Environmental Performance on Company Value Value and Reviewed from an Islamic Perspective (Study on Manufacturing Companies on the Indonesia Stock Exchange for the Period 2018-2023)

159 + xv pages, 17 tables, 3 figures, and 20 appendices

Abstract Description

This study aims to determine the effect of carbon emission disclosure, corporate governance (as proxied by institutional ownership), independent board of commissioners, audit committee, and environmental performance on company value. The research method used is quantitative correlation and uses secondary data, namely companies manufactur listed on the Indonesia Stock Exchange (IDX) for the 2018-2023 period, obtained from the official website of the Indonesia Stock Exchange (IDX) and the website of the Ministry of Environment and Forestry. A total sample of 66 companies was selected using purposive sampling. Data analysis in this study used multiple linear regression analysis with the assistance of SPSS version 26. The results indicate that carbon emission disclosure, institutional ownership, audit committee and environmental performance have no effect on company value, and an independent board of commissioners has a positive effect on company value. The Islamic perspective on carbon emission disclosure, corporate governance as proxied by institutional ownership, independent board of commissioners, audit committee, and environmental performance on corporate value has fully complied with Islamic law in every supporting variable as stipulated in the Qur'an, Sunnah, Hadith, and the principles of Islamic jurisprudence.

Keywords: Carbon Emission Disclosure, Institutional Ownership, Independent Board of Commissioners, Audit Committee, Environmental Performance, and Corporate Value