

PENGARUH ENVIROMENTAL SOCIAL GOVERNANCE (ESG) SCORE DAN STRUKTUR MODAL TERHADAP NILAI PERUSAHAAN

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *enviromental social governance (ESG) score* terhadap nilai perusahaan dan struktur modal terhadap nilai perusahaan. Penelitian ini bertujuan meneliti *enviromental social governance (ESG) score* dan struktur modal terhadap nilai perusahaan IDX ESG Leader yang terdaftar di Bursa Efek Indonesia selama periode tahun 2020 – 2022. Jenis penelitian ini merupakan penelitian kuantitatif dengan sampel berjumlah 39 perusahaan yang ditentukan dengan metode *proporsive sampling*. Data yang digunakan merupakan data sekunder. Data diolah menggunakan SPSS versi 22 dengan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa *enviromental social governance* berpengaruh negatif terhadap nilai perusahaan IDX ESG Leader yang terdaftar di Bursa Efek Indonesia selama periode tahun 2020 – 2022 dan struktur modal berpengaruh positif terhadap nilai perusahaan IDX ESG Leader yang terdaftar di Bursa Efek Indonesia selama periode tahun 2020 – 2022.

Kata-kata kunci: *esg score*, struktur modal, nilai perusahaan

**THE INFLUENCE OF ENVIROMENTAL SOCIAL GOVERNANCE (ESG) SCORE AND
CAPITAL STRUCTURE ON COMPANY VALUE**

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ABSTRACT

This research aims to determine the influence of environmental social governance (ESG) scores on company value and capital structure on company value. This research aims to examine environmental social governance (ESG) scores and capital structure on the value of IDX ESG Leader companies listed on the Indonesia Stock Exchange during the period 2020 - 2022. This type of research is quantitative research with a sample of 39 companies determined using the proportional sampling method. . The data used is secondary data. Data were processed using SPSS version 22 with multiple linear regression analysis. The research results show that environmental social governance has a negative effect on the value of IDX ESG Leader companies listed on the Indonesia Stock Exchange during the period 2020 - 2022 and capital structure has a positive effect on the value of IDX ESG Leader companies listed on the Indonesia Stock Exchange during the period 2020 - 2022 .

Key words: esg score, capital structure, company value

