ANALISIS HUBUNGAN PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY, ECO-EFFICIENCY*, DAN PERINGKAT PROPER TERHADAP PERSEPSI INVESTOR

(Studi pada Perusahaan Sektor *Basic Industry & Chemicals* dan *Consumer Goods Industry* yang Terdaftar di Bursa Efek Indonesia Periode 2022 – 2023)

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ABSTRAK

Penelitian ini bertujuan untuk melihat hubungan pengungkapan *Corporate Social Responsibility* (CSR)*, eco-efficiency*, dan peringkat PROPER terhadap persepsi investor. Penelitian yang dilakukan ini menggunakan jenis penelitian asosiatif dengan pendekatan kuantitatif. Sumber data pada penelitian ini berasal dari data sekunder yang diperoleh dari laporan keberlanjutan dan/atau laporan tahunan perusahaan periode 2022 – 2023. Populasi penelitian ini sebanyak 124 perusahaan yang terdaftar di Bursa Efek Indonesia sektor *basic industry & chemicals* serta *consumer goods industry.* Pemilihan sampel menggunakan metode *purposive sampling* dan diperoleh 78 sampel. Teknik analisis yang digunakan adalah statistik deskriptif dengan analisis linear berganda. Hasil penelitian ini menunjukkan bahwa pengungkapan *Corporate Social Responsibility,* penerapan *eco-efficiency,* dan peringkat PROPER secara parsial tidak memiliki hubungan terhadap persepsi investor.

Kata kunci : *Corporate Social Responsibility, eco-efficiency*, peringkat PROPER, dan persepsi investor

ANALYSIS OF THE RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY, ECO-EFFICIENCY, AND PROPER RATINGS ON INVESTOR PERCEPTION

(Study on Companies in the Basic Industry & Chemicals and Consumer Goods Industry Sector Listed on the Indonesia Stock Exchange for the 2022 – 2023 Period)

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ABSTRACT

This study aims to examine the relationship between Corporate Social Responsibility (CSR) disclosure, eco-efficiency, and PROPER rating on investor perception. This research uses an associative study with a quantitative approach. The data source for this study is secondary data obtained from sustainability report and/or annual report of companies for the 2022 – 2023 period. The population of this study is 124 companies listed on the Indonesia Stock Exchange in the basic industry & chemicals sector and consumer goods industry. The sample selection was conducted using a purposive sampling method and 78 samples were obtained. The analysis technique used is descriptive statistics with multiple linear analysis. The results of this study indicate that Corporate Social Responsibility disclosure, the implementation of eco-efficiency, and the PROPER rating partially have no impact and relationship with investor perception.

Keywords **:** *Corporate Social Responsibility, eco-efficiency, PROPER rating, and investor perception*