

## **ABSTRAK**

### **ANALISIS DAMPAK PERDAGANGAN KARBON PADA PERUSAHAAN PERBANKAN PEMBELI KREDIT KARBON YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2023-2024**

**Oleh :**

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Penelitian ini bertujuan menganalisis kondisi perdagangan karbon pada perusahaan perbankan yang berpartisipasi di IDX Carbon serta menguji perbedaan Cumulative Abnormal Return (CAR) dan Return on Investment (ROI) antara perusahaan yang melakukan dan tidak melakukan pembelian kredit karbon periode 2023–2024. Penelitian menggunakan pendekatan kuantitatif dengan data sekunder. Analisis kondisi perdagangan karbon dilakukan melalui content analysis laporan tahunan dan laporan keberlanjutan, sedangkan pengujian perbedaan menggunakan independent sample t-test.

Hasil penelitian menunjukkan bahwa dari 50 perusahaan terdapat 5 bank yang terlibat dalam pembelian karbon sebagai bentuk komitmen terhadap keberlanjutan. Secara statistik tidak terdapat perbedaan signifikan pada CAR dan ROI antara kedua kelompok. Namun secara deskriptif, perusahaan yang melakukan pembelian karbon memiliki rata-rata CAR dan ROI lebih tinggi. Temuan ini menunjukkan bahwa partisipasi dalam perdagangan karbon belum memberikan dampak signifikan terhadap reaksi pasar dan kinerja keuangan.

**Kata Kunci :** Perdagangan Karbon, IDX Carbon, Cumulative Abnormal Return (CAR), Return on Investment (ROI), Kinerja Keuangan.

## **ABSTRACT**

### ***ANALYSIS OF THE IMPACT OF CARBON TRADING ON CARBON CREDIT PURCHASING BANKING COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE IN 2023-2024***

**By :**

**GHINA RISTY RIIHADATULAISY**

*This study aims to analyze the carbon trading conditions of banking companies participating in IDX Carbon and to examine the differences in Cumulative Abnormal Return (CAR) and Return on Investment (ROI) between companies that purchased carbon credits and those that did not during the 2023–2024 period. The study uses a quantitative approach with secondary data. The analysis of carbon trading conditions was conducted through content analysis of annual reports and sustainability reports, while the testing of differences used an independent sample t-test.*

*The results of the study show that out of 50 companies, there are 5 banks that are involved in carbon purchasing as a form of commitment to sustainability. Statistically, there was no significant difference in CAR and ROI between the two groups. However, descriptively, companies that purchased carbon had higher average CAR and ROI. These findings indicate that participation in carbon trading has not had a significant impact on market reaction and financial performance.*

**Keywords :** *Carbon Trading, IDX Carbon, Cumulative Abnormal Return (CAR), Return on Investment (ROI), Financial Performance.*