

ABSTRAK

PENGARUH *GREEN PROCESS INNOVATION*, *GREEN PRODUCT INNOVATION*, DAN *ENVIRONMENTAL DISCLOSURE* TERHADAP NILAI PERUSAHAAN DENGAN *LEVERAGE* DAN *FIRM SIZE* SEBAGAI VARIABEL KONTROL (STUDI PADA PERUSAHAAN SEKTOR BARANG KONSUMSI NON-SIKLUS YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2020-2024)

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Penelitian ini bertujuan untuk mengetahui pengaruh *green process innovation*, *green product innovation*, dan *environmental disclosure* terhadap nilai perusahaan dengan *leverage* dan *firm size* sebagai variabel kontrol pada perusahaan sektor barang konsumsi non-siklus yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2020-2024. Jenis penelitian ini menggunakan pendekatan kuantitatif dengan menggunakan data sekunder berupa laporan keuangan dan laporan keberlanjutan. Teknik pengumpulan data yang digunakan adalah *purposive sampling* dan diperoleh 13 sampel perusahaan. Teknik analisis data menggunakan analisis regresi data panel dengan memanfaatkan *software* pengolah data yaitu *EViews 12*. Hasil dari penelitian ini menunjukkan bahwa secara parsial *environmental disclosure* berpengaruh signifikan negatif, *leverage* dan *firm size* berpengaruh signifikan positif, sedangkan *green process innovation* dan *green product innovation* tidak berpengaruh terhadap nilai perusahaan. Secara simultan *green process innovation*, *green product innovation*, *environmental disclosure*, *leverage*, dan *firm size* berpengaruh signifikan terhadap nilai perusahaan.

Kata Kunci: Nilai Perusahaan, *Green Process Innovation*, *Green Product Innovation*, *Environmental Disclosure*, *Leverage*, dan *Firm Size*

ABSTRACT

THE EFFECT OF GREEN PROCESS INNOVATION, GREEN PRODUCT INNOVATION, AND ENVIRONMENTAL DISCLOSURE ON COMPANY VALUE WITH LEVERAGE AND FIRM SIZE AS CONTROL VARIABLES (A STUDY OF NON-CYCLICAL CONSUMER GOODS COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE IN 2020-2024)

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This study aims to determine the effect of green process innovation, green product innovation, and environmental disclosure on company value with leverage and firm size as control variables in non-cyclical consumer goods companies listed on the Indonesia Stock Exchange (IDX) from 2020 to 2024. This study uses a quantitative approach with secondary data in the form of financial reports and sustainability reports. The data collection technique used was purposive sampling, and 13 company samples were obtained. The data analysis technique used panel data regression analysis using EViews 12 data processing software. The results of this study indicate that environmental disclosure has a partially significant negative effect, leverage and firm size have a significant positive effect, while green process innovation and green product innovation have no effect on company value. Simultaneously, green process innovation, green product innovation, environmental disclosure, leverage, and firm size have a significant effect on company value.

Keywords: *Company Value, Green Process Innovation, Green Product Innovation, Environmental Disclosure, Leverage, and Firm Size*