

## **ABSTRAK**

### **“Pengaruh Corporate Sustainability Performance, Corporate Financial Performance dan Environmental, Social, and Governance Terhadap Nilai Perusahaan Pada Sektor Perbankan Yang Terdaftar di BEI periode 2019-2023”**

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Perbankan berperan penting dalam perekonomian, di mana nilai perusahaan dipengaruhi oleh kinerja keberlanjutan dan kinerja keuangan. Tujuannya penelitian ini yakni menganalisa pengaruhnya CSP, CFP, dan ESG secara parcial maupun simultan pada nilai perusahaan perbankan yang ada di BEI periode 2019– 2023. Metode penelitian yang dipakai yakni PLS dengan memakai 80 sampel keuangan pada sektor perbankan. Hasil Penelitian memperlihatkan CSP ada pengaruhnya signifikan pada nilai perusahaan, diperlihatkan oleh besarnya T-statistik 2,417 dan P-value besarnya 0,007. CFP ada pengaruhnya signifikan pada nilai perusahaan, dengan besarnya T-statistik 2,001 dan P-value besarnya 0,009. Selain itu, ESG turut memberi pengaruhnya signifikan pada nilai perusahaan, dibuktikan dengan besarnya T-statistik 2,881 dan P-value besarnya 0,006. Penelitian ini menyimpulkan bahwa Corporate Sustainability Performance (CSP), Corporate Financial Performance (CFP), dan Environmental, Social, and Governance (ESG) ada pengaruhnya signifikan pada nilai perusahaan pada sektor perbankan yang ada di BEI periodenya 2019–2023. Ketiga variable tersebut terbukti mampu meningkatkannya nilai perusahaan, sehingga penting bagi perbankan untuk mengintegrasikan aspek keberlanjutan, keuangan, dan tata kelola dalam strategi bisnisnya.

**Kata Kunci :** Corporate Sustainability Performance, Corporate Financial Performance, Environmental, Social, and Governance, Nilai Perusahaan

## ABSTRACT

*Banking plays a crucial role in the economy, where company's value is influenced by sustainability performance and financial performance. The aim of this research is to analyze the partial and simultaneous influence of Corporate Sustainability Performance (CSP), Corporate Financial Performance (CFP), and Environmental, Social, Governance (ESG) on the firm value of banking companies listed on the Indonesian Stock Exchange (IDX) during the period 2019–2023. The method used is PLS with 80 financial samples from the banking sector. The findings indicate that CSP has a significant effect on company value, as indicated by a T-statistic value of 2.417 and a P-value of 0.007. Similarly, CFP significantly on company value, with a T-statistic of 2.001 and a P-value of 0.009. Additionally, ESG also show a significant influence on company value, as evidenced by a T-statistic value of 2.881 and a P-value of 0.006. This study concludes that Corporate Sustainability Performance (CSP), Corporate Financial Performance (CFP), and Environmental, Social, and Governance (ESG) significantly influence company value of banking companies listed on the Indonesia Stock Exchange (BEI) during the period 2019–2023. These three variables have proven to enhance company value, making it crucial for banks to integrate sustainability, financial, and governance aspects into their business strategies.*

**Keywords:** *Corporate Sustainability Performance, Corporate Financial Performance, Environmental, Social, and Governance, Company Value*