

ABSTRAK

Dwi Novita Sari, 2026. Pengaruh *Carbon Emission Disclosure*, *Corporate Social Responsibility*, Ukuran Perusahaan, *Leverage* Terhadap Nilai Perusahaan Pada Sub-Sektor Manufaktur Di Asean Periode 2021-2024. Pembimbing (I) Dr. Diyah Santi Hariyani, S.E., M.Si., Pembimbing (II) Wiwin Juliyanti S.E., S.Pd. M.Ak.

Penelitian ini bertujuan untuk menganalisis pengaruh *Carbon Emission Disclosure* (CED), *Corporate Social Responsibility* (CSR), ukuran perusahaan (*Firm Size*), dan *Leverage* terhadap nilai perusahaan (*Firm Value*) pada sub-sektor manufaktur yang terdaftar di ASEAN periode 2021-2024. Metode penelitian yang digunakan adalah pendekatan kuantitatif dengan menggunakan data sekunder yang diperoleh dari laporan tahunan dan laporan keberlanjutan perusahaan. Teknik pengambilan sampel menggunakan *purposive sampling* sehingga diperoleh 36 perusahaan manufaktur dengan total 144 observasi penelitian. Data dianalisis menggunakan *IBM Statistical Package for the Social Sciences* (SPSS) versi 25. Hasil penelitian menunjukkan bahwa *Carbon Emission Disclosure* (CED), *Corporate Social Responsibility* (CSR), ukuran perusahaan (*Firm Size*), dan *Leverage* berpengaruh negatif dan signifikan terhadap nilai perusahaan (*Firm Value*).

Kata Kunci : *Carbon Emission Disclosure* (CED), *Corporate Social Responsibility* (CSR), ukuran perusahaan (*Firm Size*), *Leverage*, nilai perusahaan (*Firm Value*).

ABSTRACT

Dwi Novita Sari, 2026. *The Effect of Carbon Emission Disclosure, Corporate Social Responsibility, Company Size, Leverage on Company Value in the Manufacturing Sub-Sector in ASEAN for the Period 2021-2024*. Supervisor (I) Dr. Diah Santi Hariyani, S.E., M.Si., Supervisor (II) Wiwin Juliyanti S.E., S.Pd. M.Ak.

This study aims to analyze the effect of Carbon Emission Disclosure (CED), Corporate Social Responsibility (CSR), Firm Size, and Leverage on Firm Value in listed manufacturing companies in ASEAN for the period 2021-2024. The research method used is a quantitative approach using secondary data obtained from annual reports and company sustainability reports. The sampling technique used purposive sampling, resulting in 36 manufacturing companies with a total of 144 research observations. Data were analyzed using IBM Statistical Package for the Social Sciences (SPSS) version 25. The results show that Carbon Emission Disclosure (CED), Corporate Social Responsibility (CSR), Firm Size, and Leverage have a negative and significant effect on Firm Value.

Keywords: *Carbon Emission Disclosure (CED), Corporate Social Responsibility (CSR), company size (Firm Size), Leverage, company value (Firm Value).*