ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh *Environmental Performance, Environmental Cost, Financial Performance* dan *Capital Structure* secara simultan dan juga parsial terhadap *Corporate Value* pada Perusahaan Pertambangan yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2016-2022. Populasi dalam penelitian ini adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia periode tahun 2016-2022. Metode pengambilan sampel yang digunakan adalah teknik *purposive sampling*. Jenis data yang di gunakan adalah data panel atau gabungan data *time series* dan data *cross-section.* Sumber data yang digunakan adalah data sekunder. Metode analisis data yang digunakan dalam penelitian ini adalah analisis regresi data panel dengan menggunakan *software Eviews* versi 10. Hasil pengujian hipotesis pada penelitian ini menunjukkan bahwa secara simultan terdapat pengaruh antara *environmental performance, environmental cost, financial performance* dan *capital structure* terhadap *corporate value* sebesar 70,47%. Secara parsial hasil penelitian menunjukkan bahwa *environmental performance* dan *financial performance* tidak berpengaruh positif dan tidak signifikan terhadap *corporate value, environmental cost* dan *capital structure* berpengaruh negatif dan signifikan terhadap *corporate value.* Pengaruh variabel *environmental cost* dan *capital structure* terhadap *corporate value* memiliki arah negatif yang artinya semakin meningkat *environmental cost* dan *capital structure* maka semakin menurun *corporate value* yang dimiliki suatu perusahaan.

Kata kunci : *environmental performance, environmental cost, financial performance, capital structure, corporate value*

ABSTRACT

This research aims to test and analyze the influence of Environmental Performance, Environmental Cost, Financial Performance and Capital Structure simultaneously and partially on Corporate Value in Mining Companies listed on the Indonesia Stock Exchange (BEI) for the 2016-2022 period. The population in this research are mining companies listed on the Indonesia Stock Exchange for the 2016-2022 period. The sampling method used was a purposive sampling technique. The type of data used is panel data or a combination of time series data and cross-section data. The data source used is secondary data. The data analysis method used in this research is panel data regression analysis using Eviews version 10 software. The results of hypothesis testing in this research show that simultaneously there is an influence between environmental performance, environmental costs, financial performance and capital structure on corporate value of 70,47%. Partially, the research results show that environmental performance and financial performance has no positive and insignificant effect on corporate value, environmental costs and capital structure have a negative and significant effect on corporate value. The influence of the environmental cost and capital structure variables on corporate value has a negative direction, which means that the more environmental costs and capital structure increase, the lower the corporate value of a company.

Keywords: *environmental performance, environmental costs, financial performance, capital structure, corporate value*