

## DAFTAR ISI

|  |             |
|--|-------------|
| <b>HALAMAN PENGESAHAN .....</b>                | <b>ii</b>   |
| <b>HALAMAN PERNYATAAN.....</b>                 | <b>iii</b>  |
| <b>KATA PENGANTAR.....</b>                     | <b>iv</b>   |
| <b>ABSTRAK .....</b>                           | <b>vi</b>   |
| <b><i>ABSTRACT .....</i></b>                   | <b>vii</b>  |
| <b>DAFTAR ISI.....</b>                         | <b>viii</b> |
| <b>DAFTAR TABEL .....</b>                      | <b>x</b>    |
| <b>DAFTAR GAMBAR .....</b>                     | <b>xi</b>   |
| <b>LAMPIRAN.....</b>                           | <b>xii</b>  |
| <b>BAB I PENDAHULUAN .....</b>                 | <b>1</b>    |
| 1.1    Gambaran Umum Objek Penelitian .....    | 1           |
| 1.2    Latar Belakang Penelitian .....         | 3           |
| 1.3    Perumusan Masalah .....                 | 10          |
| 1.4    Tujuan Penelitian.....                  | 11          |
| 1.5    Manfaat Penelitian .....                | 11          |
| 1.6    Sistematika Penulisan Tugas Akhir ..... | 12          |
| <b>BAB II TINJAUAN PUSTAKA.....</b>            | <b>14</b>   |
| 2.1    Teori dan Penelitian Terdahulu .....    | 14          |
| 2.1.1    Signalling Theory.....                | 14          |
| 2.1.2    Nilai Perusahaan.....                 | 15          |
| 2.1.3 <i>Carbon Emission Disclosure</i> .....  | 17          |
| 2.1.4 <i>Green Innovation</i> .....            | 18          |
| 2.1.5 <i>Financial Performance</i> .....       | 19          |
| 2.1.6    Tinjauan Penelitian Terdahulu.....    | 20          |
| 2.2    Kerangka Penelitian .....               | 32          |
| 2.3    Hipotesis Penelitian.....               | 35          |
| <b>BAB III METODE PENELITIAN .....</b>         | <b>36</b>   |
| 3.1    Jenis Penelitian.....                   | 36          |
| 3.2    Operasionalisasi Variabel .....         | 38          |
| 3.3    Tahapan Penelitian .....                | 41          |

|         |  |           |
|---------|--|-----------|
| 3.4     | Populasi dan Sampel .....  | 44        |
| 3.5     | Pengumpulan Data dan Sumber Data .....                           | 45        |
| 3.6     | Teknik Analisis Data dan Pengujian Hipotesis .....               | 46        |
| 3.7     | Pengujian Hipotesis.....   | 51        |
|         | <b>BAB IV HASIL PENELITIAN DAN PEMBAHASAN .....</b>              | <b>56</b> |
| 4.1     | Analisis Statistik Deskriptif .....                              | 56        |
| 4.1.1   | Analisis Statistik Deskriptif pada Variabel Berskala Rasio ..... | 56        |
| 4.1.2   | Nilai perusahaan.....  | 58        |
| 4.1.3   | <i>Carbon Emission Disclosure</i> .....                          | 59        |
| 4.1.4   | <i>Green Innovation</i> .....                                    | 61        |
| 4.1.5   | <i>Financial Performance</i> .....                               | 62        |
| 4.2     | Hasil Penelitian .....   | 63        |
| 4.2.1   | Uji Asumsi Klasik .....  | 63        |
| 4.2.2   | Pemilihan Model Regresi Data Panel .....                         | 66        |
| 4.2.2.1 | Uji <i>Chow</i> .....  | 66        |
| 4.2.2.2 | Uji Hausman .....  | 67        |
| 4.2.2.3 | Uji <i>Lagrange Multiplier</i> .....                             | 67        |
| 4.3     | Persamaan Regresi Data Panel.....                                | 68        |
| 4.4     | Pengujian Hipotesis.....   | 70        |
| 4.5     | Pembahasan Hasil Penelitian .....                                | 72        |
|         | <b>BAB V KESIMPULAN DAN SARAN .....</b>                          | <b>78</b> |
| 5.1.    | Kesimpulan .....   | 78        |
| 5.2.    | Saran.....   | 80        |
|         | <b>DAFTAR PUSTAKA.....</b>                                       | <b>81</b> |
|         | <b>LAMPIRAN.....</b>   | <b>87</b> |