

**PENGARUH *SUSTAINABILITY REPORTING* DAN UKURAN
PERUSAHAAN TERHADAP NILAI PERUSAHAAN PADA
PERUSAHAAN PUBLIK DI SEKTOR *HEALTHCARE* YANG
TERDAFTAR DI BURSA EFEK INDONESIA (BEI) PERIODE 2021-2023**

Disusun Oleh:

Sheila Salsabilla

Pembimbing:

Yane Devi Anna, SE., M.Si, Ak, CA

ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana *Sustainability Reporting*, Ukuran Perusahaan, dan Nilai Perusahaan pada perusahaan sektor *healthcare* yang terdaftar di Bursa Efek Indonesia tahun 2021-2023, pengaruh *Sustainability Reporting* pada perusahaan sektor *healthcare* yang terdaftar di Bursa Efek Indonesia tahun 2021-2023, pengaruh Ukuran Perusahaan pada perusahaan sektor *healthcare* yang terdaftar di Bursa Efek Indonesia tahun 2021-2023, dan pengaruh *Sustainability Reporting* dan Ukuran Perusahaan terhadap Nilai Perusahaan pada Perusahaan Sektor *Healthcare* yang terdaftar di Bursa Efek Indonesia periode 2021-2023.

Metode yang digunakan adalah pendekatan kuantitatif dengan analisis regresi linier berganda. Populasi penelitian terdiri dari 34 perusahaan publik di sektor *healthcare* yang terdaftar di Bursa Efek Indonesia periode 2021-2023, dengan teknik *purposive sampling* menghasilkan 10 perusahaan yang menerbitkan laporan keberlanjutan dan laporan keuangan.

Hasil penelitian menunjukkan bahwa *Sustainability Reporting* tidak berpengaruh pada perusahaan sektor *healthcare* yang terdaftar di Bursa Efek Indonesia tahun 2021-2023, Ukuran Perusahaan berpengaruh pada perusahaan sektor *healthcare* yang terdaftar di Bursa Efek Indonesia tahun 2021-2023, dan *Sustainability Reporting* dan Ukuran Perusahaan berpengaruh signifikan terhadap Nilai Perusahaan pada perusahaan publik di sektor *healthcare* yang terdaftar di Bursa Efek Indonesia periode 2021-2023.

Kata Kunci: *Sustainability Reporting*, Nilai Perusahaan, Bursa Efek Indonesia, Sektor *Healthcare*.

The Impact of Sustainability Reporting and Firm Size on Firm Value in Public Companies in the Healthcare Sector Listed on the Indonesia Stock Exchange (IDX) for the Period 2021-2023.

***Writer By:
Sheila Salsabilla***

***Preceptor:
Yane Devi Anna, SE., M.Si, Ak, CA***

ABSTRACT:

This study aims to examine Sustainability Reporting, Firm Size, and Company Value in healthcare sector companies listed on the Indonesia Stock Exchange from 2021 to 2023, the impact of Sustainability Reporting on healthcare companies listed on the Indonesia Stock Exchange from 2021 to 2023, the effect of Firm Size on healthcare companies listed on the Indonesia Stock Exchange from 2021 to 2023, and the influence of Sustainability Reporting and Firm Size on Company Value in healthcare companies listed on the Indonesia Stock Exchange during the 2021-2023 period.

This research employs a quantitative approach using multiple linear regression analysis. The population consists of 34 public companies in the healthcare sector listed on the Indonesia Stock Exchange from 2021 to 2023, with purposive sampling resulting in 10 companies that published both sustainability reports and financial statements.

The results indicate that Sustainability Reporting does not significantly affect healthcare companies listed on the Indonesia Stock Exchange from 2021 to 2023, while Firm Size has an impact on these companies. Furthermore, Sustainability Reporting and Firm Size have a significant effect on Company Value in public healthcare companies listed on the Indonesia Stock Exchange during the 2021-2023 period.

Keywords: Sustainability Reporting, Company Value, Indonesia Stock Exchange, Healthcare Sector.