

BAB V

KESIMPULAN DAN SARAN

5.1. Kesimpulan

Berdasarkan hasil analisis data mengenai pengaruh *carbon performance* terhadap nilai perusahaan pada perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2016-2020, dapat disimpulkan bahwa *carbon performance* berpengaruh positif terhadap nilai perusahaan. Hal ini dibuktikan dengan hasil signifikansi dari tabel uji hipotesis yang lebih kecil dari 0,05 dan koefisien sebesar 0,010.

5.2. Keterbatasan

Penelitian ini memiliki keterbatasan, yaitu data emisi karbon perusahaan yang digunakan dalam perhitungan *carbon performance* perusahaan terdiri dari berbagai *scope*. Hal ini dikarenakan adanya keberagaman informasi yang diungkapkan perusahaan.

5.3. Saran

Setelah melakukan penelitian mengenai pengaruh *carbon performance* terhadap nilai perusahaan, peneliti menyarankan bagi penelitian selanjutnya untuk menggunakan *scope* emisi karbon yang sama sebagai dasar dalam menghitung *carbon performance*.

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