

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis Perbedaan *Green Banking* dan Nilai Perusahaan pada masa sebelum dan selama pandemi covid-19. Penelitian ini juga berfungsi untuk menganalisis perbedaan pengaruh Kepemilikan Manajerial, Komisaris Independen, Komite Audit dan *Green Banking* terhadap Nilai perusahaan pada masa sebelum dan selama pandemi covid-19. Populasi dalam penelitian ini adalah perusahaan Perbankan yang terdaftar di BEI tahun 2018-2021. Teknik pemilihan sampel yaitu dengan metode *purposive sampling*. Berdasarkan kriteria-kriteria yang telah ditentukan, diperoleh 18 perusahaan yang dijadikan sampel penelitian. Jenis data yang digunakan yaitu data sekunder berupa laporan tahunan dan laporan keberlanjutan. Teknik analisis data menggunakan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa terdapat perbedaan antara *Green Banking* pada periode sebelum pandemi covid-19 dan pada periode selama pandemi covid-19. Tidak terdapat perbedaan antara Nilai Perusahaan pada periode sebelum pandemi covid-19 dan pada periode selama pandemi covid-19. Terdapat perbedaan pengaruh Kepemilikan Manajerial, Komisaris Independen dan Komite Audit terhadap Nilai Perusahaan pada periode sebelum pandemi covid-19 dan pada periode selama pandemi covid-19. Namun, tidak terdapat perbedaan pengaruh *Green Banking* terhadap Nilai Perusahaan baik pada periode sebelum pandemi covid-19 dan pada periode selama pandemi covid-19.

**Kata Kunci** : Mekanisme *Good Corporate Governance*, *Green Banking* dan Nilai perusahaan

## **ABSTRACT**

*This research aims to analyze differences in Green Banking and Company Value before and during the Covid-19 pandemic. This research also functions to analyze the differences in the influence of Managerial Ownership, Independent Commissioners, Audit Committees and Green Banking on company value before and during the Covid-19 pandemic..The population in this research are banking companies registered on the IDX in 2018-2021. The sample selection technique is the purposive sampling method. Based on predetermined criteria, 18 companies were obtained as research samples. The type of data used is secondary data in the form of annual reports and sustainability reports. The data analysis technique uses multiple linear regression analysis. The research results show that there are differences between Green Banking in the period before the Covid-19 pandemic and in the period during the Covid-19 pandemic. There is no difference between Company Value in the period before the Covid-19 pandemic and in the period during the Covid-19 pandemic. There are differences in the influence of Managerial Ownership, Independent Commissioners and Audit Committees on Company Value in the period before the Covid-19 pandemic and in the period during the Covid-19 pandemic. There is no difference in the influence of Green Banking on Company Value in the period before the Covid-19 pandemic and in the period during the Covid-19 pandemic.*

**Keywords:** *Good Corporate Governance Mechanism, Green Banking and Corporate Values.*