

## Fenomena Penilaian Investasi Selama Munculnya Aspek Non-Keuangan: Studi Kasus di Indonesia = The Phenomenon of Investment Appraisal During the Emergence of Non-Financial Aspects: A Case Study in Indonesia

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### Abstrak

Dengan menggunakan strategi penelitian berupa studi kasus, studi ini dilakukan guna mendalami fenomena penilaian investasi dengan meningkatnya peran aspek-aspek non-keuangan yang digunakan investor dalam pengambilan keputusan investasinya. Penilaian ini menggunakan pendekatan berupa studi kualitatif, dan menggunakan instrumen penelitian berupa wawancara semi terstruktur dan observasi dalam melakukan pendalaman fenomena yang terjadi. Berdasarkan studi dan pengumpulan data yang telah dilakukan, dapat disimpulkan bahwa para investor di Indonesia mengatakan sudah adaptif dan sangat positif terhadap faktor-faktor non finansial yang kerap bermunculan, terutama dalam era disrupsi ekonomi, perubahan iklim, dan manajemen sumber daya manusia. Namun, pemangku kepentingan lain, seperti penyusun atau preparers, tidak setuju dengan pernyataan investor dan mengklaim bahwa implementasi dan pendidikan tentang faktor non-keuangan di Indonesia masih relatif kurang.

.....With the use of a research strategy in the form of case studies, this study was conducted to explore the phenomenon of investment valuation with the increasing role of non-financial aspects used by investors in making investment decisions. This study uses an approach in the form of qualitative studies and uses research instruments in the form of semi-structured interviews and observations in deepening the phenomena that occur. Based on studies and data collection that have been conducted, it can be concluded that investors in Indonesia say they have been adaptive and very positive to non-financial factors that often arise, especially in the era of economic disruption, climate change, and human resource management. However, other stakeholders, such as preparers, disagree with investors' statements and claim that implementation and education on non-financial factors in Indonesia are still relatively lacking.