

ABSTRAK
**PENGARUH *GREEN ACCOUNTING*, *CARBON EMISSION DISCLOSURE*,
DAN *FINANCIAL PERFORMANCE* TERHADAP *FIRM VALUE***
(Survei Pada Perusahaan yang Termasuk ke dalam IDX ESG (*Environmental*,
Social dan *Governance*) Tahun 2022)

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Tujuan dari penelitian ini adalah mengetahui nilai *Green Accounting*, *Carbon Emission Disclosure*, *Financial Performance*, dan *Firm Value* serta untuk mengetahui pengaruh *Green Accounting*, *Carbon Emission Disclosure*, *Financial Performance* terhadap *Firm Value* survei pada perusahaan yang termasuk ke dalam IDX ESG (*Environmental*, *Social*, dan *Governance*) tahun 2022. Populasi dalam penelitian ini yaitu sebanyak 79 perusahaan yang termasuk ke dalam IDX dengan metode pengambilan sampel menggunakan teknik *purposive sampling* dan *Non probability sampling* sehingga diperoleh sampel final 45 perusahaan. Indikator *Financial Performance* menggunakan 4 rasio keuangan yang diolah menggunakan *Principal Component Analysis* (PCA). Metode penelitian dalam penelitian ini menggunakan analisis deskriptif dengan pendekatan kuantitatif dan menggunakan data sekunder dari laporan keberlanjutan dan laporan tahunan perusahaan. Metode yang digunakan dalam penelitian ini adalah analisis linier berganda. Hasil penelitian ini menunjukkan bahwa *Green Accounting* dan *Carbon Emission Disclosure* secara parsial berpengaruh tidak signifikan terhadap *Firm Value* sedangkan *Financial Performance* secara parsial berpengaruh positif signifikan terhadap *Firm Value*. Serta secara simultan *Green Accounting* dan *Carbon Emission Disclosure*, dan *Financial Performance* berpengaruh signifikan terhadap *Firm Value*.

Kata Kunci : *Green Accounting*, *Carbon Emission Disclosure*, *Financial Performance*, *Firm Value*

ABSTRACT

***THE EFFECT OF GREEN ACCOUNTING, CARBON EMISSION
DISCLOSURE, AND FINANCIAL PERFORMANCE ON FIRM VALUE
(A Survey of Companies Included in the IDX ESG (Environmental, Social and
Governance) Year 2022)***

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The purpose of this study was to determine the value of Green Accounting, Carbon Emission Disclosure, Financial Performance, and Firm Value and to determine the effect of Green Accounting, Carbon Emission Disclosure, Financial Performance on Firm Value survey on companies included in IDX ESG (Environmental, Social, and Governance) in 2022. The population in this study were 79 companies included in the IDX with a sampling method using purposive sampling and non-probability sampling techniques so that a final sample of 45 companies was obtained. Financial Performance indicators use 4 financial ratios which are processed using Principal Component Analysis (PCA). The research method in this study uses descriptive analysis with a quantitative approach and uses secondary data from sustainability reports and company annual reports. The method used in this research is multiple linear analysis. The results of this study indicate that Green Accounting and Carbon Emission Disclosure partially have an insignificant effect on Firm Value while Financial Performance partially has a significant positive effect on Firm Value. And simultaneously Green Accounting and Carbon Emission Disclosure, and Financial Performance have a significant effect on Firm Value.

Keywords : Green Accounting, Carbon Emission Disclosure, Financial Performance, Firm Value