ABSTRACT

THE EFFECT OF CARBON EMISSION DISCLOSURE AND ECO-EFFICIENCY ON FIRM VALUE

(Survey on Oil, Gas, and Coal Sub-Sector Companies Listed on the Indonesia Stock Exchange, 2019-2024)

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The objective of this study is to examine the effect of Carbon Emission Disclosure and Eco-Efficiency on Firm Value in oil, gas, and coal sub-sector companies listed on the Indonesia Stock Exchange during the 2019-2024. The sample consists of 26 companies selected through purposive sampling from a total population of 89 companies. This study employs a quantitative method using secondary data obtained from annual reports and sustainability reports, and is analyzed using panel data regression with the Fixed Effect Model (FEM). The results of this study indicate that: (1) Carbon Emission Disclosure and Eco-Efficiency simultaneously affect firm value; (2) Carbon Emission Disclosure partially has a positive effect on firm value; and (3) Eco-Efficiency partially has no effect on firm value.

Keywords: *Carbon Emission Disclosure, Eco-Efficiency, Firm Value*

ABSTRAK

PENGARUH *CARBON EMISSION DISCLOSURE* DAN *ECO-EFFICIENCY* TERHADAP NILAI PERUSAHAAN

(Survei pada Perusahaan Sub-Sektor Minyak, Gas, dan Batubara di Bursa Efek Indonesia 2019-2024)

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Tujuan penelitian ini untuk mengetahui pengaruh *Carbon Emission Disclosure* dan *Eco-Efficiency* terhadap Nilai Perusahaan pada perusahaan sub-sektor minyak, gas, dan batubara yang terdaftar di Bursa Efek Indonesia 2019-2024. Sampel penelitian sebanyak 26 perusahaan dipilih menggunakan teknik *purposive sampling* dari total 89 populasi. Penelitian ini menggunakan metode kuantitatif dengan data sekunder dari laporan tahunan dan laporan keberlanjutan, dan dianalisis menggunakan regresi data panel dengan *Fixed Effect Model* (FEM). Hasil penelitian ini menunjukkan bahwa: (1) *Carbon Emission Disclosure* dan *Eco-Efficiency* secara simultan berpengaruh terhadap nilai perusahaan; (2) *Carbon Emission Disclosure* secara parsial berpengaruh positif terhadap nilai perusahaan; (3) *Eco-Efficiency* secara parsial tidak berpengaruh terhadap nilai perusahaan.

Kata Kunci: *Carbon Emission Disclosure*, *Eco-Efficiency*, Nilai Perusahaan