CARBON EMISSIONS DISCLOSURE ON FIRM VALUE WITH PROFITABILITY AS MODERATING FACTOR (STUDY FROM ENERGY SECTOR LISTED ON IDX 2019-2023)

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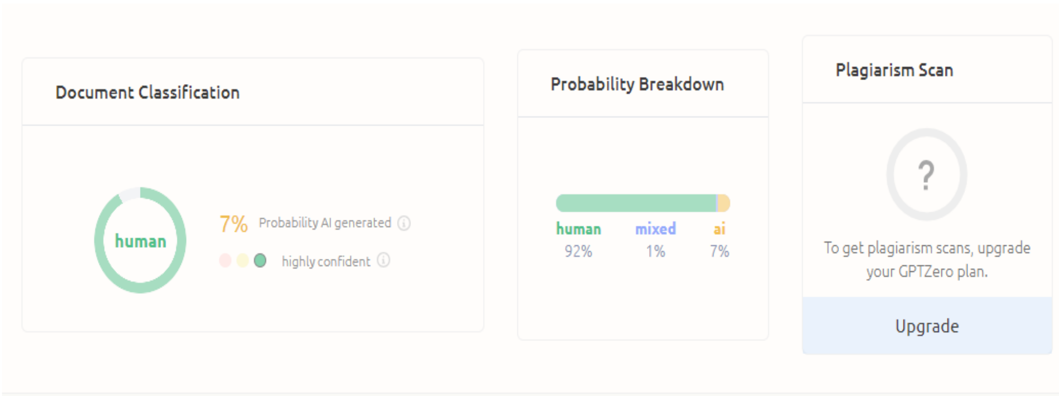

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ABSTRACT

This study was conducted to analyze the relationship between disclosure of carbon emissions and firm value with profitability as a moderating factor. The research sample used was energy companies listed on the Indonesia Stock Exchange for a period of 2019 - 2023. The sampling technique uses the Slovin formula or random sampling with linear regression analysis processed. The results showed that disclosure of carbon emissions has a negative effect on firm value, while profitability can strengthen the positive relationship between disclosure of carbon emissions and firm value. From these results, it can be assumed that investors generally only pay attention to the company's financial condition when making investment decisions. This study hopes that all stakeholders will implement environmental concerns. In addition, it is also recommended that regulatory standard setters in Indonesia further examine regulations regarding the disclosure of carbon emissions in companies, as this issue has become a global issue. With the standards set for carbon emission disclosure, companies are expected to improve the quality of information disclosure to the public.

Keywords : *Carbon Emission Disclosure, Firm Value, Profitability*

INTISARI

Penelitian ini dilakukan untuk menganalisis hubungan antara pengungkapan emisi karbon terhadap nilai perusahaan dengan profitabilitas sebagai faktor moderasi. Sample penelitian yang digunakan merupakan perusahaan energi yang terdaftar di bursa efek indonesia dengan rentan waktu 2019 - 2023. Teknik pengambilan sample menggunakan slovin formula atau random sampling menggunakan analisis regresi linear. hasil penelitian menunjukan bahwa pengungkapan emisi karbon bersifat negatif terhadap nilai perusahaan sedangkan profitabilitas dapat memperkuat hubungan positif pengungkapan emisi karbon terhadap nilai perusahaan. Dari hasil tersebut, dapat diasumsikan bahwa investor umumnya hanya memperhatikan kondisi keuangan perusahaan dalam keputusan berinvestasi. Penelitian ini diharapkan bagi seluruh pemangku kepentingan untuk menerapkan kesadaran lingkungan. Selain itu, disarankan juga untuk pembuat standar regulasi di indonesia untuk mengkaji lebih lanjut peraturan mengenai pengungkapan emisi karbon pada perusahaan dimana isu ini merupakan isu global hingga saat ini. Dengan adanya standar yang ditetapkan dalam pengungkapan emisi karbon, perusahaan diharapkan dapat meningkatkan kualitas terkait keterbukan informasi pada publik.

Kata Kunci : *Pengungkapan Emisi Karbon, Nilai Perusahaan, Profitabilitas*