

ABSTRACT

The Effect of Carbon Emission Disclosure and Eco-Efficiency on Firm Value with Profitability as a Mediating Variable (Empirical Study of Energy Sector Companies Listed on the Indonesia Stock Exchange in 2019-2023)

Naswa Angelita Saputri ¹⁾, Novy Silvia Dewi, S.E., M.M., CCFA, Ph.D ²⁾

¹⁾ Mahasiswa Program Studi Akuntansi, Universitas Pembangunan Jaya

²⁾ Dosen Program Studi Akuntansi, Universitas Pembangunan Jaya

Economic growth and industrial progress have had a very important impact on the environment. This study aims to determine the effect of carbon emission disclosure and eco-efficiency on firm value with profitability as a mediating variable. The object of research on energy sector companies presented in the form of annual reports and sustainability reports listed on the Indonesia Stock Exchange from 2019 to 2023. The sample selection in this study used purposive sampling method from secondary data collected on the Indonesia Stock Exchange and analyzed through quantitative using EViews 12 software. This study provides literature on how companies can increase carbon emission disclosure, implement eco-efficiency in operations, and achieve adequate profitability without sacrificing the environment or natural resources to the value of the company.

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