

ABSTRACT

“The Effect Of Disclosure Of Carbon Emissions, Environmental Performance And Environmental Costs On Company Value” (Empirical Study on Companies that Participate in the Company Performance Rating Program (PROPER) Listed on the IDX 2018 – 2023)

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This study was conducted to determine the effect of disclosure of carbon emissions, environmental performance and environmental costs can affect firm value. This research method uses quantitative data with the research population using companies that participate in the Company Performance Rating Program (PROPER) listed on the IDX 2018 - 2023. The sampling method used in this study is using purposive sampling technique with data processing using EViews 12 software. The results of this study reveal that disclosure of carbon emissions has no effect on firm value, company performance has no effect on firm value, and environmental costs affect firm value. In addition, this study reveals that the disclosure of carbon emissions, company performance, and environmental costs simultaneously affects firm value.

Keywords: Carbon Emissions, Environmental Performance, Environmental Costs,