

ABSTRAK

PENGARUH CARBON EMISSION DISCLOSURE DAN FINANCIAL PERFORMANCE TERHADAP NILAI PERUSAHAAN DENGAN FIRM SIZE SEBAGAI VARIABEL MODERASI

Oleh:

ARDELIA RAHMA BERLIANTI

142200106

Penelitian ini bertujuan untuk menguji pengaruh *carbon emission disclosure* dan *financial performance* terhadap nilai perusahaan, serta menguji peran mediasi antara *firm size* dengan *carbon emission disclosure* dan *financial performance* terhadap nilai perusahaan. *Carbon emission disclosure* diukur dengan menggunakan daftar periksa emisi karbon, *financial performance* diukur dengan menggunakan rumus *Return On Assets* (ROA), *firm size* diukur dengan menggunakan rumus logaritma natural total aset, dan nilai perusahaan diukur dengan menggunakan rumus Tobin's Q. Penelitian ini dilakukan pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2020-2022. Sampel penelitian ini dipilih dengan menggunakan Teknik purposive sampling dengan menetapkan beberapa kriteria dan total sampel yang terpilih berjumlah 60 sampel. Hipotesis penelitian ini diuji dengan analisis regresi berganda dan analisis regresi moderasi. Hasil analisis menunjukkan bahwa *carbon emission disclosure* dan *financial performance* memiliki pengaruh positif signifikan terhadap nilai perusahaan, *firm size* memperlemah hubungan diantara *carbon emission disclosure* terhadap nilai perusahaan, serta *firm size* memperkuat hubungan diantara *financial performance* terhadap nilai perusahaan.

Kata Kunci: *Carbon Emission Disclosure, Financial Performance, Firm Size, Nilai Perusahaan.*

ABSTRACT

THE INFLUENCE OF CARBON EMISSION DISCLOSURE AND FINANCIAL PERFORMANCE ON COMPANY VALUE WITH FIRM SIZE AS A MODERATION VARIABLE

Oleh:

ARDELIA RAHMA BERLIANTI

142200106

This research aims to examine the influence of carbon emission disclosure and financial performance on firm value, as well as examine the mediating role between firm size and carbon emission disclosure and financial performance on firm value. Carbon emission disclosure is measured using a carbon emissions checklist, financial performance is measured using the Return On Assets (ROA) formula, firm size is measured using the natural logarithm of total assets formula, and company value is measured using the Tobin's Q formula. This research was conducted on energy sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2020 to 2022. The sample for this research was selected using a purposive sampling technique by establishing several criteria and the total sample selected was 60 samples. This research hypothesis was tested using multiple regression analysis and moderated regression analysis (MRA). The results of the analysis show that carbon emission disclosure and financial performance have a positive significant influence on company value, firm size weakens the relationship between carbon emission disclosure and company value, and firm size strengthens the relationship between financial performance and company value.

Keywords: Carbon Emission Disclosure, Financial Performance, Firm Size, Firm Value.