

ABSTRACT

This study aims to examine the effect of green accounting and carbon emission disclosure on firm value. The independent variable, green accounting which is projected with environmental performance is assessed through PROPER rating, while carbon emission disclosure is assessed by the content analysis method through five indices. Firm value which is the dependent variable is measured using Tobin's Q.

The population of this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2020 to 2021. The total sample obtained is 104 companies which were determined using the purposive judgment sampling method with various criteria. The analytical method used for this research is multiple linear regression.

The results of this study indicate that green accounting and carbon emission disclosure have a significant positive effect on firm value (Tobin's Q). By implementing green accounting and carbon emission disclosure, it will increase the value of the company.

Keywords: Green Accounting, Carbon Emission Disclosure, Firm Value, Tobin's Q.