

ABSTRACT

This study aims to investigate the effect of carbon emission disclosure on the cost of debt. In addition, this study examines the role of board activity in moderating the relationship between carbon emissions disclosure and the company's cost of debt.

In this study, the sample used is Indian companies registered in the Carbon Disclosure Project in 2020 and 2021. The total research sample generated by the purposive sampling method amounted to 44 companies.

Data analysis was performed using multiple linear regression. The research findings show that carbon emissions disclosure has a significant positive effect on the company's cost of debt. Meanwhile, board activity does not moderate the relationship between carbon emission disclosure and corporate cost of debt.

Keywords: carbon emission disclosure, cost of debt, board activity, Carbon Disclosure Project.