

ABSTRACT

The purpose of this study is to determine the effect of carbon emission disclosure on firm value. In addition, this study examines the role of audit quality in moderating the relationship between carbon emission disclosure and firm value.

This research uses quantitative methods. The sample used in this study is companies listed on the Carbon Disclosure Project in Southeast Asia in 2022 to 2023. The total sample of this study was 108 companies based on the criteria set by the researcher.

Data analysis was performed using multiple linear regression. The results of the analysis show that the disclosure of carbon emissions has no significant effect on firm value and the direction of the relationship is negative. However, audit quality can moderate the relationship between carbon emission disclosure and firm value.

Keywords: Carbon emission disclosure, firm value, audit quality, Carbon Disclosure Project.