

ABSTRACT

This study aims to examine the effect of Green Accounting, which includes environmental performance, environmental disclosure, and carbon emission disclosure, on firm value. This study uses data from manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the 2022–2023 period. The research sample consists of 102 companies, selected using the purposive judgment sampling method based on specific criteria. Data analysis is conducted using the multiple linear regression method.

The results indicate that carbon emission disclosure has a positive and significant effect on firm value (Tobin's Q). However, environmental performance and environmental disclosure have a negative effect on firm value (Tobin's Q).

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