

ABSTRACT

This study aims to analyze the effect of company value and carbon emission levels on voluntary carbon disclosure with audit committee activity as a moderating variable. The dependent variable in this study is carbon emission disclosure. The independent variables in this study are company value and carbon emission levels. In addition, this study uses a moderating variable in the form of audit committee activity. The population in this study are companies registered with the Carbon Disclosure Project South East Asia in 2016-2023. The total research sample used was 66 companies based on predetermined criteria.

Data analysis was conducted using descriptive statistical analysis and regression analysis (MRA [Moderated Regression Analysis]) using IBM SPSS 26 software. The statistical results of this study show that company value has a significant effect on voluntary carbon disclosure. While the level of carbon emissions has a positive effect but its effect is still at a significance level of 10% on voluntary carbon disclosure. This study also proves that audit committee activities can strengthen the relationship between carbon emission levels and voluntary carbon disclosure but are only significant at the 10% level.

Keywords: voluntary carbon disclosure, company value, carbon emission level, audit committee activity