

ABSTRACT

This study aims to analyze the effect of carbon emission disclosure, green accounting, and SDGs on firm value. The dependent variable in this study is firm value. The independent variables in this study are carbon emission disclosure, green accounting, and SDGs. The population in this study is mining industry sector companies listed on the IDX in 2018-2022. The total research sample used was 6 companies based on predetermined criteria.

Data analysis was carried out using descriptive statistical analysis and the Spearman test and Chi-Square test with SPSS 25 software. The statistical results of this study show that carbon emission disclosure has a significant effect on firm value. While green accounting and SDGs do not affect firm value.

Keywords: carbon emission disclosure, green accounting, SDGs, firm value