

ABSTRACT

This study aims to analyze the impact of greenhouse gas emissions, along with ESG disclosure and regulation as moderating variables, on the company's short-term and long-term financial performance.

The population of this research consists of energy companies in Asia for the 2018-2023 period. The sample includes 74 companies with a total of 208 observations. This study utilizes secondary data, and the sample selection was conducted using the purposive sampling method. The analysis in this study employs Moderated Regression Analysis (MRA).

The results of this study indicate that greenhouse gas emissions have a negative effect on long-term financial performance. Regulation was also found to strengthen the negative relationship between greenhouse gas emissions and long-term financial performance.

Keywords: Greenhouse Gas Emissions, ESG Disclosure, Financial Performance, Regulation



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