

ABSTRACT

This study aims to obtain empirical evidence and analyze the influence of firm size and industry type on firm value by using carbon emissions disclosure as intervening variable. The population in this study is a company registered in CDP (Carbon Disclosure Project) Nordic in 2015. The total sample used in this study was 116 companies based on established criteria.

Data analysis was done by descriptive statistic analysis, classical assumption test, hypothesis test, path analysis and soebl test. The results of this research analysis indicate that the firm size and industry type have a significant positive effect on firm value by using carbon emission disclosure as intervening variable.

Keywords: Firm size, industry type, firm value, carbon emissions disclosure, and CDP