

ABSTRACT

This study aims to investigate the influence of carbon emission disclosure on firm value. Also, this study examines the role of audit committee activities in moderating the relationship between carbon emission disclosure and firm value.

This research uses quantitative methods. The sample used is companies registered in the Carbon Disclosure Project in South East Asia from 2017 to 2018. The total sample is 41 companies based on criteria set by researchers.

Data analysis was performed using multiple linear regression. The analysis shows carbon emission disclosure has a positive significant effect on firm value. However, audit committee activities do not moderate the relationship between carbon emission disclosure and firm value.

Keywords: carbon emission disclosure, firm value, audit committee activities, Carbon Disclosure Project.