

ABSTRACT

Firm value is the fair value of a company that describes investors' perceptions of the company. Firm value is the company's performance reflected by the stock price, which reflects the public's assessment of the company's performance. A high share price has an impact on the value of the company, and as a result the value of the company will also increase. In addition, a high company value can increase market confidence in the company's performance not only now but also regarding the company's prospects in the future. The higher the firm's value, the smaller the risk that investors will bear, besides that the prosperity of shareholders will increase.

This study aims to determine the effect of carbon emission disclosure, profitability and audit committee on firm value both simultaneously and partially in companies in the energy, raw materials, industry, consumer cyclicals and consumer non-cyclicals sectors listed on the Indonesia Stock Exchange (IDX) for the 2021 period.

The population in this study are Energy, Raw Materials, Industry, Consumer Cyclicals and Consumer Non-Cyclicals Sector Companies listed on the Indonesia Stock Exchange (IDX) for the 2021 period. Sample selection using purposive sampling method. The sample obtained was 223 research samples. However, there are 7 outlier data that interfere with the model so that the remaining research data is 216 data. Data were analyzed using multiple linear regression analysis with the help of Eviews 12 software.

The test results show that simultaneously the variables of carbon emission disclosure, profitability and audit committee affect firm value. Partially, the carbon emission disclosure has no effect on firm value, profitability has a significant positive effect on firm value and the audit committee has no effect on firm value.

Based on the research results, it is recommended for future researchers to be able to examine other variables that can affect firm value. For companies, it is hoped that they will continue to pay attention to the utilization of their resources to generate profits so that it can have an impact on increasing the level of company profitability and become a positive signal for investors and increase company value.

Keywords: *carbon emission disclosure, profitability, audit committee, firm value.*