

ABSTRACT

Firm value is an important indicator that companies should pay attention to, as it represents an assessment for investors. Firm value is typically associated with stock prices. Increases in stock prices can yield significant returns for investors. The primary goal of companies is to optimize company value and enhance shareholder welfare. This study aims to evaluate the impact of carbon emission disclosure, environmental performance, and green innovation on company value within the energy sector companies listed on the Indonesia Stock Exchange (IDX) during the period from 2019 to 2022, both simultaneously and partially. Data for this research were extracted from companies' annual reports and sustainability reports spanning from 2019 to 2022.

The study focuses on energy sector companies listed on the IDX during the period 2019 to 2022. The sampling technique employed was purposive sampling. The statistical analysis method used in this research was panel data regression analysis. The study was conducted over a four-year period, involving 9 companies, resulting in a total of 36 observation data points analyzed using EViews 12 software. Findings from the study indicate that collectively (simultaneously), carbon emission disclosure, environmental performance, and green innovation significantly influence firm value in the mining sector listed on the Indonesia Stock Exchange (IDX) during the period 2019 to 2022. However, when analyzed separately (partially), only environmental performance and green innovation were found to have a significant impact on company value, while carbon emission disclosure did not show a significant influence.

Keywords: *carbon emission disclosure, company value, environmental performance, green innovation*