

## **ABSTRACT**

*The company's goal is to get maximum profit, so that it can have high corporate value and prosper the shareholders. Firm value is a measure of the success of a company that can be measured by its stock price. If the company's stock price is high, it can be said that the company's value also high.*

*This research has two objectives. First, this study aims to investigate the main effect, namely examining the effect of greenhouse gas emissions disclosure, eco-efficiency, and environmental performance on firm value. Second, this study investigates the moderating effect, namely examining the role of environmental performance in moderating the effect of greenhouse gas emissions disclosure on firm value and the role of environmental performance in moderating the effect of eco-efficiency on firm value.*

*This study used a quantitative method, the sample selection method used in this study was purposive sampling. Based on the sample selection criteria, a total sample of 31 companies was obtained with a total of 62 observations data, but there were 10 data outliers so that the remaining research data were 52 observations from the 2-year research period. The analysis technique used in this research is descriptive statistical analysis, panel data regression analysis and moderation regression analysis using the Eviews 12 application.*

*The results show that greenhouse gas emission disclosure, eco-efficiency, and environmental performance have a simultaneous effect on firm value. Partially, greenhouse gas emission disclosure and environmental performance has a positive effect on firm value, while eco-efficiency have no effect on firm value. This research finds that environmental performance strengthen the effect of greenhouse gas emission disclosure and eco-efficiency on firm value.*

*Based on the results of the study, it is recommended for future researchers to be able to re-examine eco-efficiency with other indicators, such as sharing product value on environmental influence. For companies, it is recommended to focus more on the implementation of greenhouse gas emission disclosure and environmental performance based on this research can increase firm value.*

***Keywords: eco-efficiency, environmental performance, firm value, greenhouse gas emission disclosure***