

ABSTRACT

Carbon emission disclosure is a form of corporate responsibility to society in the form of environmental disclosures that can be contained in sustainability reports or company annual reports that are carried out to reduce carbon emissions of greenhouse gases as a result of the company's operational activities. With this disclosure, it can strengthen the company's image as proof of the company's concern for environmental impacts.

This study aims to determine the effect of profitability and firm value on Carbon Emission Disclosure with environmental performance as a moderating variable in energy sector companies listed on the Indonesia Stock Exchange in 2021-2024. In addition, it analyzes simultaneously, partially and moderation between variables. This study also uses control variables, such as firm size and firm age.

This study uses quantitative methods, the type of data used is secondary data, the sampling technique used is purposive sampling and the research time uses panel data which is a combination of time series and cross section. The sample used was 64 observations, consisting of 16 companies with a research period of 2021-2024. The sample data was taken from the annual report and sustainability report. The analysis method used in this research is panel data regression analysis and moderated regression analysis with the help of eviews 12 software to conduct several hypothesis tests.

The results found that profitability, firm value and environmental performance simultaneously affect carbon emission disclosure. Profitability, environmental performance and firm value have no effect on carbon emission disclosure. The results also state that environmental performance is not proven to strengthen the effect of profitability on carbon emission disclosure and environmental performance weakens the effect of firm value on carbon emission disclosure.

For future researchers, it is recommended to examine objects with different sectors and add variables that are not included in this study to avoid small observations. Companies are advised to be more transparent about carbon emission disclosure. For the government, it is recommended to make regulations and templates for writing carbon emission disclosure.

Keywords: *Profitability, Firm Value, Environmental Performance, Carbon Emission Disclosure, Firm Size and Firm age.*