

ABSTRACT

This research aims to provide an overview of carbon emission disclosure and intellectual capital on firm value with profitability as a moderating variable in energy sector companies listed on the Indonesia Stock Exchange during the 2021-2023 period. As well as knowing the effect of carbon emission disclosure and intellectual capital on firm value with profitability as a moderating variable, either partially or simultaneously.

The research method used is descriptive and verification methods. The population of this research is 40 energy sector companies listed on the Indonesia Stock Exchange during the 2021-2023 period. The sampling technique used was a purposive sampling method which resulted in 27 companies that met the criteria. The data analysis method for this research uses multiple regression analysis, classical assumption test, moderated regression analysis (MRA) and coefficient of determination. Meanwhile, the hypothesis testing used is the partial test statistical method (t test) and simultaneous test (F test) using IBM SPSS Statistics version 27.

The results of this research show that partially the influence of carbon emission disclosure and intellectual capital has an effect on firm value and profitability as a moderating variable which strengthens the influence of carbon emission disclosure and intellectual capital on firm value.

keywords: Carbon Emission Disclosure, Intellectual Capital, Firm Value and Profitability.