

ABSTRAK

Penelitian ini bertujuan untuk menganalisa Pengaruh *Carbon Emission Disclosure*, *Material Flow Cost Accounting* dan *Financial Performance* terhadap *Firm Value* pada Perusahaan Energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2019-2024. Faktor-faktor yang diuji dalam penelitian ini yaitu *Carbon Emission Disclosure*, *Material Flow Cost Accounting* dan *Financial Performance*.

Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan asosiatif. Penelitian ini menggunakan data sekunder berupa laporan keuangan yang diperoleh dari website www.idx.co.id dan website resmi masing-masing perusahaan. Sampel yang digunakan dalam penelitian ini adalah 17 perusahaan dan komponen lainnya yang terdaftar di Bursa Efek Indonesia (BEI) berdasarkan metode purposive sampling. Teknik analisis yang digunakan dalam penelitian ini adalah analisis deskriptif, analisis asosiatif, uji regresi data panel, uji asumsi klasik, uji normalitas, multikolinearitas, dan analisis koefisien determinasi.

Berdasarkan hasil penelitian Perusahaan Energi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2019-2024. *Carbon Emission Disclosure* tidak berpengaruh positif terhadap *Firm Value* sebesar 0,009%. *Material Flow Cost Accounting* berpengaruh positif terhadap *Firm Value* sebesar 10%. *Financial Performance* tidak berpengaruh positif terhadap *Firm Value* sebesar 0,009%.

Kata Kunci : *Carbon Emission Disclosure*, *Material Flow Cost Accounting*, *Financial Performance* dan *Firm Value*.

ABSTRACT

This study aims to analyze the effect of carbon emission disclosure, material flow cost accounting, and financial performance on firm value in energy companies listed on the Indonesia Stock Exchange (IDX) for the period 2019-2024. The factors tested in this study are carbon emission disclosure, material flow cost accounting, and financial performance.

The methods used in this study are descriptive and associative methods. This study uses secondary data in the form of financial reports obtained from the website www.idx.co.id and the official websites of each company. The sample used in this study is 17 companies and other components listed on the Indonesia Stock Exchange (IDX) based on purposive sampling. The analysis techniques used in this study are descriptive analysis, associative analysis, panel data regression test, classical assumption test, normality test, multicollinearity, and coefficient of determination analysis.

Based on the results of the study of Energy Companies listed on the Indonesia Stock Exchange (IDX) for the period 2019-2024, Carbon Emission Disclosure does not have a positive effect on Firm Value of 0.009%. Material Flow Cost Accounting has a positive effect on Firm Value of 10%. Financial Performance does not have a positive effect on Firm Value of 0.009%.

Keywords: *Carbon Emission Disclosure, Material Flow Cost Accounting, Financial Performance, and Firm Value.*