

ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran tentang *Carbon Emission Disclosure* dan *Green Technology Innovation* terhadap Nilai Perusahaan pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2020-2024. Serta mengetahui pengaruh *Carbon Emission Disclosure* dan *Green Technology Innovation* terhadap Nilai Perusahaan. Metode penelitian yang digunakan adalah metode deskriptif dan verifikatif. Populasi dari penelitian ini yaitu 91 perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia periode 2020-2024. Teknik pengambilan sampel digunakan dengan metode *purposive sampling* yang menghasilkan 55 perusahaan yang memenuhi kriteria. Metode analisis data penelitian ini yaitu menggunakan analisis regresi data panel, uji asumsi klasik, uji hipotesis secara parsial (uji t) dan koefisien determinasi dengan menggunakan Eviews 12.

Hasil penelitian menunjukkan bahwa *Carbon Emission Disclosure* memiliki arah hubungan positif namun tidak berpengaruh terhadap Nilai Perusahaan, sedangkan *Green Technology Innovation* berpengaruh positif terhadap Nilai Perusahaan.

Kata Kunci: *Carbon Emission Disclosure*, *Green Technology Innovation*, Nilai Perusahaan

ABSTRACT

This study aims to describe Carbon Emission Disclosure and Green Technology Innovation and their relationship with Firm Value in energy sector companies listed on the Indonesia Stock Exchange during the 2020–2024 period. In addition, this study examines the effect of Carbon Emission Disclosure and Green Technology Innovation on Firm Value. The research employed descriptive and verificative methods. The population consisted of 91 energy sector companies listed on the Indonesia Stock Exchange from 2020 to 2024. The sampling technique used was purposive sampling, resulting in 55 companies that met the predetermined criteria. Data were analyzed using panel data regression analysis, classical assumption tests, partial hypothesis testing (t-test), and coefficient of determination analysis with the assistance of EViews 12 software.

The results indicate that Carbon Emission Disclosure has a positive relationship direction but does not affect Firm Value, while Green Technology Innovation has a positive effect on Firm Value.

Keywords: Carbon Emission Disclosure, Green Technology Innovation, Firm Value