

ABSTRACT

This study aims to examine the effect of carbon emission disclosure and green innovation on firm value. The variables used in this study are carbon emission disclosure and green innovation as independent variables, and firm value as measured by Tobin's Q as the dependent variable. In addition, this study also uses leverage, company age, and sales growth as control variables.

This study uses secondary data with a population of non-financial companies listed on the Indonesia Stock Exchange in the period 2022-2023. In data selection using the purposive sampling method, a sample of 59 companies was obtained. The analysis method used in this study is multiple linear analysis using the SPSS statistical program version 27.

The results of this study indicate that carbon emission disclosure has a significant negative effect on firm value, while green innovation has a significant positive effect on firm value as measured by Tobin's Q . Thus, the results of this study indicate that companies can increase their firm value by being careful in disclosing various indicators in carbon emission disclosure, as well as actively practicing green innovation.

Keywords: *Sustainability Tools, Carbon Emission Disclosure, Green Innovation, Firm Value, Tobin's Q .*

