

ABSTRACT

AMIRA FAUZIAH. *The Role of Green Innovation in Moderating the Effect of Carbon Emission Disclosure and Green Investment on the Value of Energy Companies. Accounting Study Program, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Linda Arisanty Razak and Zalkha Soraya.*

This research aims to determine the effect of carbon emission disclosure and green investment on the value of energy companies and the role of green innovation in moderating this relationship in energy sector companies listed on the Indonesia Stock Exchange for the 2020–2024 period. The research method used is quantitative. The sample was selected using a purposive sampling technique, resulting in 20 energy companies that met the research criteria. The data used is secondary data obtained from annual reports, sustainability reports and related company reports. The analysis techniques used in this research are panel data regression analysis and Moderated Regression Analysis (MRA) using the research tool EViews 13. The results of the research show that disclosure of carbon emissions and green investment have a positive effect on company value. In addition, green innovation is able to moderate the relationship between carbon emission disclosure and green investment on energy company value.

Keywords: Carbon Emission Disclosure, Green Investment, Green Innovation, Company Value, Energy Company.

