

ABSTRAK

Adittiya Panji Saputra 2026. Pengaruh *Carbon Emission Disclosure* terhadap Nilai Perusahaan dengan *Corporate Governance* sebagai variabel moderasi. Skripsi, Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, UNIVERSITAS PGRI MADIUN. Pembimbing (I) Dr. Abd. Rohman T.,S.E.,M.SA.,CSRS.,CSRA.(II) Richo Diana Aviyanti, S.E.,M.Ak.

Penelitian ini bertujuan untuk menganalisis pengaruh *Carbon Emission Disclosure* terhadap Nilai Perusahaan dengan *Corporate Governance* sebagai variabel moderasi pada perusahaan sektor *basic materials* yang terdaftar di Bursa Efek Indonesia periode 2021–2024. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder. Sampel penelitian terdiri atas 87 perusahaan (348 observasi) yang dipilih menggunakan teknik *purposive sampling*. Analisis data dilakukan menggunakan IBM SPSS Statistics 25 melalui analisis regresi linear berganda dan *Moderated Regression Analysis* (MRA). Hasil penelitian menunjukkan bahwa *Carbon Emission Disclosure* berpengaruh negatif dan signifikan terhadap Nilai Perusahaan. Selain itu, *Corporate Governance* mampu memoderasi pengaruh *Carbon Emission Disclosure* terhadap Nilai Perusahaan. Temuan ini menunjukkan bahwa penerapan tata kelola perusahaan yang baik meningkatkan kredibilitas informasi lingkungan sehingga memperkuat hubungan antara pengungkapan emisi karbon dan nilai perusahaan.

Kata kunci: *Carbon Emission Disclosure*, Nilai Perusahaan, *Corporate Governance*, *Moderated Regression Analysis* (MRA), Sektor *Basic Materials*.

ABSTRACT

Adittiya Panji Saputra 2026. The Effect of Carbon Emission Disclosure on Firm Value with Corporate Governance as a Moderating Variable. Undergraduate Thesis, Accounting Study Program, Faculty of Economics and Business, UNIVERSITAS PGRI MADIUN. Supervisors: (I) Dr. Abd. Rohman T., S.E., M.SA., CSRS., CSRA.; (II) Richo Diana Aviyanti, S.E., M.Ak.

This study aims to analyze the effect of Carbon Emission Disclosure on Firm Value, using Corporate Governance as a moderating variable, within companies in the basic materials sector listed on the Indonesia Stock Exchange for the 2021–2024 period. The study employs a quantitative approach utilizing secondary data. The research sample consists of 87 companies (348 observations) selected through purposive sampling. Data analysis was conducted using IBM SPSS Statistics 25, applying multiple linear regression and Moderated Regression Analysis (MRA). The results indicate that Carbon Emission Disclosure has a negative and significant effect on Firm Value. Furthermore, Corporate Governance is found to moderate the relationship between Carbon Emission Disclosure and Firm Value. These findings suggest that the implementation of good corporate governance enhances the credibility of environmental information, thereby strengthening the link between carbon emission disclosure and firm value.

Keywords: Carbon Emission Disclosure, Firm Value, Corporate Governance, Moderated Regression Analysis (MRA), Basic Materials Sector.