

ABSTRACT

THE EFFECT OF CARBON EMISSIONS DISCLOSURE AND CORPORATE SOCIAL RESPONSIBILITY (CSR) ON COMPANY VALUE

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Company value is an investor's perception or view of how much high level of success of company management in managing all resources corporate power owned by the company and associated with share prices. Mark the company is an important thing to consider because of the company's value related to the prosperity and welfare of its shareholders. This research aims to determine the effects of carbon emission disclosure and corporate social responsibility (CSR) on company value in Transportation and Logistics Company listed on the Indonesian Stock Exchange. The research used was a quantitative method with an associative approach. The data source was secondary data, with data collection techniques using purposive sampling with four criteria, so there were 36 companies as samples in this study. The research results showed that disclosure of carbon emissions does not have a significant effect on the company and corporate value, but corporate social responsibility (CSR) has a significant effect on company value. Thus the results show that investors can consider on corporate social responsibility (CSR) in making investment decisions.

Keywords: Carbon Emission Disclosure, Corporate Social Responsibility, Company Value.

