ABSTRACT

The energy sector has an important role in Indonesia's economy while also being a majorcontributor to global greenhouse gas emissions. Firm value reflecs a company's sustainability and attractiveness to investors, which can be influenced by carbon emission disclosure and profitability.

This study aims to analyzed the effect of carbon emissions disclosure and profitability on firm value in energy sector companies listed on Indonesia Stock Exchange (IDX) during the 2019-2024 period. The reasearch uses a quantitative approach with a purposive sampling method, resulting 8 companies with a total 48 observations. The data were analyzed using data panel regressions with eviews 12 software.

The results show carbon emission disclosure and profitability jointly contribute to the enchancement of firm value. However, carbon emission disclosure individually does not exert a significant influence on firm value. Conversely, higher profitabilty provides a positive signal to investors, there by attracting investment, increasing stock prices, andd ultimately enhancing the firm's value.

The result are expected to offer valueble insights for the future reseourcers, corporations, and investors in comprehending the determinants that influence firm value withing the energi sector.

Keywords: *Carbon Emission Disclosure, Firm Value, Profitability*