

**THE EFFECT OF CARBON INFORMATION DISCLOSURE
QUALITY ON ENTERPRISE VALUE**

Thesis

**To Fulfill the Requirements for Attaining a Bachelor's Degree in Accounting
from the Accounting Study Program
Faculty of Business and Economics, Atma Jaya University Yogyakarta**



Arranged by:

Lovely Devina Putri Pangalila

201525585

Faculty of Business and Economics

ATMA JAYA UNIVERSITY YOGYAKARTA

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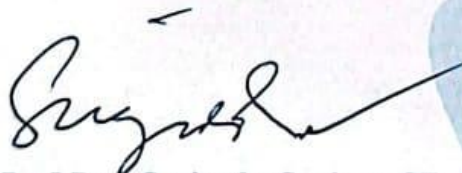
Arranged by:

Lovely Devina Putri Pangalila

201525585

Has been read and approved by:

Advisor



Dr. I Putu Sugiarta Sanjaya, SE., M.Si., Ak., C.A.

June 03, 2024

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Has been prepared and arranged by:

Lovely Devina Putri Pangalila

201525585

The defense of a bachelor's degree in accounting thesis was successfully completed on July 12, 2024, fulfilling the requirements for graduation from the Accounting Study Program, Faculty of Business and Economics, Atma Jaya University Yogyakarta.

Composition of examination committee

Head of Examiners,

Member of Examiners,



Dr. I Putu Sugiarta Sanjaya, M. Si., Ak., CA.



Ignatia Ryana Widyatini, SE., M.Acc.

Wimpie Yustino S., SE., M.Comm., MPA

Yogyakarta, July 17, 2024.

**Dean of Faculty Business and Economics
Atma Jaya Yogyakarta University**



Wanefrida Mahestu N. Krisjanti, SE., M.Sc., Ph.D.

FAKULTAS BISNIS
DAN EKONOMIKA
UNIVERSITAS ATMA JAYA YOGYAKARTA

AUTHENTICITY ACKNOWLEDGEMENT

I, the undersigned, hereby declare that the thesis entitled:

THE EFFECT OF CARBON INFORMATION DISCLOSURE QUALITY ON ENTERPRISE VALUE

is entirely my own work. Any statements, ideas, or quotations from the work or ideas of others, whether directly or indirectly referenced, are duly acknowledged, and cited in the bibliography of this thesis.

Yogyakarta, June 03, 2024

A handwritten signature in black ink, consisting of several loops and a horizontal line, representing the author's name.

Lovely Devina Putri Pangalila

PREFACE

With deep gratitude to those who supported me, I am pleased to present my completed thesis: “The Effect of Carbon Information Disclosure Quality on Enterprise Value”. This thesis is submitted as a requirement for obtaining a bachelor’s degree in accounting from the Accounting Study Program at the Faculty of Business and Economics, Atma Jaya University, Yogyakarta.

During the completion of this thesis, the researcher received assistance, guidance, and support from various parties. Therefore, the researcher would like to express thanks to:

1. Jesus Christ for the grace and blessings provided, allowing the researcher to overcome every difficulty encountered during the writing process.
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The researcher acknowledges that this thesis still has many shortcomings. Therefore, all criticisms and suggestions are highly welcomed to perfect and enhance the impact of this research. It is hoped that this study will be beneficial to its readers.

Yogyakarta, June 03, 2024



Lovely Devina Putri Pangalila

MOTTO

“Therefore do not worry about tomorrow, for tomorrow will worry about itself.

Each day has enough trouble of its own” – Matthew 6:34 (NIV)

“I can do all things through Him who gives me strength” -Philippians 4:13 (NIV)

“You don’t always get all the things in the bag that you selected from the delivery service, that is life. You get what you get, and you should be proud of what you’ve

done with it” – Taylor Swift

“When your goal is to gain experience, perspective, and knowledge, failure is no

longer a possibility” –Sophia Amoruso

TABLE OF CONTENTS

TITLE PAGE.....	i
ADVISOR APPROVAL PAGE.....	ii
VALIDITY SHEET.....	iii
AUTHENTICITY ACKNOWLEDGEMENT	iii
PREFACE	v
MOTTO.....	vii
TABLE OF CONTENTS	viii
LIST OF TABLES.....	x
Abstract.....	xi
CHAPTER I	1
1.1. Background of the Study	1
1.2. Research Problem.....	9
1.3. Research Objectives	10
1.4. Research Contribution.....	11
1.5. Structure of the Discussion.....	11
CHAPTER II.....	13
2.1. Legitimacy Theory	13
2.2. Signalling Theory	14
2.3. Stakeholder Theory	14
2.4. Enterprise Value.....	16
2.5. Carbon Information Disclosure Quality	17
2.6. Previous Research	18
2.7. Hypothesis Development	23
2.7.1. Effect of CIDQ on Enterprise Value	24
CHAPTER III	28
3.1. Research Type	28
3.2. Research Object.....	28
3.3. Sample and Population.....	29

3.4.	Measurement of Research Variables	29
3.4.1.	Dependent Variable	30
3.4.2.	Independent Variable.....	30
3.4.3.	Control Variable	34
3.5.	Research Model.....	36
3.6.	Type of Data and Technique of Data Collection	37
3.7.	Data Analysis.....	37
3.7.1.	Descriptive Statistics.....	37
3.7.2.	Classic Assumption Test.....	37
3.7.3.	Hypothesis Testing.....	39
CHAPTER IV	.....	43
4.1.	Sample Selection Result.....	43
4.2.	Descriptive Statistics	43
4.3.	Classical Assumption Test.....	46
4.3.1.	Normality Test	46
4.3.2.	Multicollinearity Test	47
4.3.3.	Heteroscedasticity Test.....	48
4.3.4.	Autocorrelation Test.....	49
4.4.	Hypothesis Testing	50
4.4.1.	Coefficient of Determination (R^2).....	50
4.4.2.	Model Feasibility Test (F-Test).....	51
4.4.3.	t-Statistics Test	52
4.5.	Discussion Test Result.....	53
CHAPTER V	.....	57
5.1.	Conclusion.....	57
5.2.	Limitation and Suggestion.....	57
REFERENCES	.....	58
APPENDIX I	.....	63
APPENDIX II	.....	65
APPENDIX III	.....	70

LIST OF TABLES

Table 2. 1	21
Table 3. 1	31
Table 4. 1	43
Table 4. 2	44
Table 4. 3	45
Table 4. 4	46
Table 4. 5	47
Table 4. 6	48
Table 4. 7	49
Table 4. 8	50
Table 4. 9	51
Table 4. 10	51
Table 4. 11	52

**THE EFFECT OF CARBON EMISSION DISCLOSURE QUALITY
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Arranged by:

Lovely Devina Putri Pangalila

201525585

Advisor:

Dr. I Putu Sugiarta Sanjaya, M.Si., Ak., CA.

Abstract

This research aims to empirically examine the impact of carbon information disclosure quality on enterprise value. Utilizing secondary data from annual reports, sustainability reports, Yahoo Finance, and Bank Indonesia, the study measures carbon information disclosure quality with the evaluation index system developed by Cao et al. (2022) and evaluates enterprise value using the Tobin's Q ratio. Control variables include company size, listing age, company growth, and operation ability. A purposive sampling method was employed to select a sample of 174 data, and hypothesis was tested using simple linear regression analysis. The findings reveal that the quality of carbon information disclosure does not significantly affect enterprise value.

Keywords: Carbon Information Disclosure Quality, Enterprise Value, Tobin's Q