

innovation and carbon emission disclosure on company value in high profile industrial companies listed on the Indonesia Stock Exchange (BEI) in 2018-2022. Based on the test results and discussion, eco-efficiency cannot partially affect company value, implementing eco-efficiency requires large expenditures thereby reducing income, and the benefits of eco-efficiency are difficult to translate into profitability. Green innovation partially has a positive impact on company value, companies that implement green innovation will carry out a recycling process, where waste that has no economic value can be reused and add economic value and increase company value. Furthermore, carbon emission disclosure partially has a negative impact on company value, investors view carbon emission disclosure as bad news and not a profitable opportunity. Investors feel that companies that disclose too much detail and breadth can reduce the value of the company. Meanwhile, simultaneously eco-efficiency, green innovation and carbon emission disclosure have an impact on company value. Increasing a company's environmental performance can increase investor interest because improving environmental performance can improve the company's reputation and be seen as more sustainable, as a result increasing company value.

SUGGESTION

In this research there are still many limitations, there are still many variables that have not been studied. It is hoped that future researchers can add other independent variables such as environmental responsibility, green intellectual capital and use companies from various sectors, as well as extend the observation period with the aim of obtaining a larger sample and creating a wider variety of conditions.

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