

# **The Effect of Environmental Performance, Corporate Social Performance and Carbon Emission Disclosure on Company Value**

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## **Abstract**

This study aims to determine the effect of environmental performance, corporate social performance, and carbon emission disclosure on the value of companies listed on the Jakarta Islamic Index (JII) for 2018-2021. This study uses a type of quantitative research. This study uses PROPER ranking data, annual reports, and sustainability reports with a total sample of 36 companies. The results of this study indicate that environmental performance has a significant effect on firm value, meaning that as environmental performance increases, it can increase firm value. Corporate social performance has a significant effect on firm value, meaning that companies that improve corporate social performance will further increase firm value.

**Keywords:** environmental performance, corporate social performance, disclosure of carbon emissions, corporate value

## **1. Introduction**

The main goal of business organizations is to achieve maximum corporate value. Company value can be interpreted as an investor's response to a business entity in relation to share prices in the capital market. Firm value is an important indicator for shareholders in evaluating a company before making a decision to invest. Shareholders can make company value a benchmark for the level of prosperity and success of a business entity. The high value of the company reflects the success of the company in the prosperity of the principal. This can motivate investors to increase investment in companies that have high corporate value. The company uses this condition as a reason to make efforts to maintain its business excellence so that its main goal can be achieved, which is to achieve maximum corporate value. Efforts to increase corporate value by maximizing the use of resources are often not matched by good environmental management activities. The occurrence of environmental damage due to the company's lack of concern for environmental responsibility will worsen the company's image in the eyes of the public and investors (Mardiana & Wuryani, 2019).

The rise and fall of the company's value can be seen from its share price. In general, every company has the same goal, namely increasing the value of the company, maximizing the wealth of the company's voters or shareholders, and maximizing the value of the company. Companies that have a high level of corporate value are considered to be able to attract investors to invest in the company. The stock market price acts as a barometer of the company's management performance. Stock price volatility makes it difficult for investors to invest. Investors

# Research In Corporate Social Performance And Policy A Research Annual Volume

**Lee E. Preston**



## **Research In Corporate Social Performance And Policy A Research Annual Volume:**

**Research in Corporate Social Performance and Policy** Lee E. Preston,1985      *Research in Corporate Social Performance and Policy* Lee E. Preston,1983      *Research in Corporate Social Performance and Policy* Lee E. Preston,1984

Corporate Social Involvement Michael Marinetto,2018-12-17 First published in 1998 This is an examination of corporate social responsibility in Britain and Italy There is a growing interest in businesses rendering themselves more socially active and becoming more involved in addressing social problems A number of British companies have been adopting many of the community practices that have characterized corporate life in America since the early 1960s Corporate responsibility is defined as a business engagement in the wider community in order to contribute towards the general well being of society This study employs a hybrid methodology using a variety of sources including historical texts secondary studies and detailed case studies of corporate social programmes Businesses studied include Shell BT Unilever and BAT Industries in Britain and Fiat Olivetti ENI IRI and Dioguardi in Italy The study aims to provide a qualitative explanation of why companies go beyond their commercial remit to become engaged in communitarian and philanthropic action Ultimately the book aims to present a socially and politically informed analysis placed in its historical and political context taking into consideration economic forces      *Corporate Social Performance: A Stakeholder Approach* Stuart Cooper,2017-07-05 Corporate social performance has come of age In a business environment characterized by its perpetual state of flux the ability to recognize and react to global forces becomes paramount The fallout of such rapid change the fast paced developments in communications and technology the continual change to global markets shifting demographics the homogenization of personal values have all contributed to the widespread new interest in issues such as ecology and environment human rights and diversity health and well being and communities All of these issues are now potential liabilities for companies and are very much back on the agenda for business Once regarded as peripheral management concerns they are now recognized as hard to predict and hard for business to deal with when they go wrong This book offers an insight into how corporate social performance can be measured and why this is an important aspect of corporate social responsibility Using detailed case studies it provides readers with the foundations for understanding and applying corporate social performance providing a stakeholder framework by which corporate social performance can be measured alongside a detailed consideration of the value of different stakeholder measures The book also applies this framework to new social accounting standards enabling the reader to consider the validity and appropriateness of these standards The increasingly important role of the internet for corporate social reporting is also considered      **The SAGE Encyclopedia of Business Ethics and Society** Robert W. Kolb,2018-03-27 Thoroughly revised updated and expanded The SAGE Encyclopedia of Business Ethics and Society Second Edition explores current topics such as mass social media cookies and cyber attacks as well as traditional issues including accounting discrimination environmental concerns and management The new edition also includes an in depth examination

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**Agency** Barry M. Mitnick,1993-07-07 How do business firms decide on their strategies for political advocacy What agents do they use to influence the business and governmental environments Should a corporation use an outside agent such as a trade association or rely on an in house public affairs manager This book represents the first ever comprehensive overview of the burgeoning phenomenon of corporate political agency Beginning with the basic theoretical concerns of understanding the competitive nature of the democratic system this collection moves on to the practical considerations of whether the various chosen forms of public affairs activity actually work as intended Current Periodical Publications in Baker Library Baker

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**Enterprise in the Arts** Paul J. DiMaggio,1987-01-15 Taking the dichotomy of nonprofit high culture and for profit popular culture into consideration this volume assesses the relationship between social purpose in the arts and industrial organization DiMaggio brings together some of the best works in several disciplines that focus on the significance of the nonprofit form for our cultural industries the ways in which nonprofit arts organizations are financed and the constraints that patterns of funding place on the missions that artists and trustees may wish to pursue Showing how the production and distribution of art are organized in the United States the book delineates the differing roles of nonprofit organizations proprietary firms and government agencies In doing so it brings to the surface some of the special tensions that beset arts management and policy the way the arts are changing or are likely to change and the policy alternatives high culture faces

**Research in the Sociology of Organizations** Samuel B. Bacharach,1982 This is part of a series that considers the theoretical methodological and research issues relevant to organizational sociology Both micro and macro sociological approaches are emphasized Sustainable Strategic Management W. Edward Stead,Jean Garner Stead,2003-10-24 This volume has been designed as a supplement to traditional texts in graduate and undergraduate strategic management courses Few textbooks reflect the importance of sustainability and environmental protection This book aims to fill this gap by including discussion of the natural environment **The Journal of Business: Volume 53; Number 3, Part 1; July 1980**

,1980      **Business Horizons** Indiana University : Graduate school of business,1993      *Mergers and Economic Concentration* United States. Congress. Senate. Committee on the Judiciary. Subcommittee on Antitrust, Monopoly, and Business Rights,1979      *The Commercial Lobbyists* A. G. Jordan,1991      Index of Economic Articles in Journals and Collective Volumes American Economic Association,1961      **New Directions in Criminological Theory** Freda Adler,William S. Laufer, 1 The future of labeling theory foundations and promises 2 A proposed resolution of key issues in the political sociology of law 3 Contrasting crime general and crime specific theory The case of hot spots of crime 4 Strategy structure and corporate crime the historical context of anticompetitive behavior 5 Employee theft an examination of Gerald Mars and explanation based on equity theory 6 Alcohol and theories of homicide 7 The empirical status and Hirschi s Control Theory 8 The social control of spouse assault 9 Theoretical formalization a necessity The example of Hirschi s Bonding theory 10 Control theory and punishment an analysis of control theory as a penal philosophy 11 Power control verses social control theories of common delinquency a comparative analysis Comments The power of control insociologica theories of delinquency  
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