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The Effect of Financial Performance and Carbon Emission Disclosures on Firm Value

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Abstract: This study analyzes the relation of Return on Assets (ROA), Current Ratio (CR), Debt to Equity Ratio (DER), Total Asset Turnover (TATO) and Carbon Emission Disclosure (CED) to the Value of Company. Samples for this study are all companies listed on the Indonesia Stock Exchange for the 2017-2019 period except for the financial sector and determined by several criteria. The samples are companies that have financial statements in rupiah currency and disclose of carbon emissions. There are 115 companies that meet the sampling criteria and are used as research samples. The data in this study were tested using multiple linear regression analysis. The results of this study indicate that ROA, CR, CED have a significant positive effect on firm value whereas DER and TATO have no effect on firm value.
Keywords: Financial performance, carbon emission disclosure, firm value.

1. Introduction

The company's value provides a signal to external parties about the company's achievements in managing its resources. The value of the company will increase if more investors buy company shares. Stock price fluctuations will affect company value (DP & Monika, 2014). Many companies are trying to maximize the value of their company so that the capital market believes that the company has good prospects (Indawati & Anggraini, 2021).

By reporting on the implementation of social and environmental responsibilities, such as carbon emissions disclosure, the company will indirectly tend to apply the principles of sustainability in its business strategy. Information about carbon emission disclosures can be added value to the company to attract investors (Kelvin et al., 2019).

Based on previous studies, there are inconsistencies in the results of financial performance variables. The results of research by Nofriyani et al., 2021 show that ROA has an effect on firm value, but there are results which state that Return On Assets (ROA) has no effect on firm value (Wulandari & Wiksuana, 2017). Current Ratio (CR) shows results that have no effect on firm value (Komala et al., 2021), but the results of other studies show that this ratio has an effect on firm value (Andayani et al., 2017). According to research conducted by (Chasanah & Adhi, 2017), (Irayanti & Tumbel, 2014) and (Abidin et al., 2016). Debt to Equity Ratio (DER) has an effect on firm value but DER has no effect on firm value in research conducted by (Astutik, 2017) and (Nofriyani et al., 2021). Total Asset Turnover (TATO) shows insignificant results on firm value (Astutik, 2017), while the results of other studies show that this ratio has a negative and significant effect on firm value (Kushartono & Nurhasanah, 2017). Whereas in previous research regarding the effect of carbon emissiondisclosureson company value, according to research conducted by (Rusmana & Purnaman, 2020), (Zuhrufiyah & Anggraeni, 2019) and (Permana & Tjahjadi, 2020).

The novelty in this study with previous research is the addition of variables, namely carbon emission disclosures (CED) so that this study aims to analyze the effect of financial performance and carbon emission disclosures on firm value. In carrying out its business activities, companies should not only focus on making profits but must also consider environmental sustainability so that this leads companies to carry out sustainable financial reports which are useful to facilitate companies in obtaining investors (Financial Services Authority, 2020).

2. Literature Review and Hypothesis

Triple Bottom Line

In 1997, Elkington introduced the term Triple Bottom Line with a book entitled Cannibals With Forks: The Triple Bottom Line in 21st Century Business. Elkington developed the Triple Bottom Line in 3 terms, the first of which is economic prosperity, environmental quality, and social justice, or commonly known as 3P, namely profit, people, planet. Companies that are able to obtain these three elements can be said to be good companies because they are able to fulfill company profits, social welfare and can preserve the environment.

According to research conducted by Goel in 2010, the Triple Bottom Line provides a framework that can be used to assess company performance and success along economic, social and environmental lines (Michael et al., 2019).

In carrying out its business activities, companies should not only focus on making profits but also have to consider environmental sustainability and have concern for social and environmental issues, so that this brings companies to carry out sustainable financial reports.

Firm Value

Firm value is the market value of company which able to provide maximum profit for shareholders if the company's stock price increases. The profits will be greater if the company value is high. Firm value is the price that external parties are willing to pay if the company is sold in terms of selling shares. The company's value provides views for external parties regarding the company's achievements in managing its resources. The value of the company will increase if more and more investors buy shares of the company. The rise and fall of stock prices will affect the value of the company (DP & Monika, 2014).

The Effect of Return on Assets on Firm Value

Research conducted by (Pertiwi & Pratama, 2012), (Anggraini, 2014), (Pantow et al., 2015), (Putri et al., 2016) and (Suranto et al., 2017) found that ROA has an influence significantly positive on firm value so that this gives a positive signal to investors.

ROA is used to measure a company's ability to gain profits with the total assets of the company and can be used to see the efficiency of a company's operations. Companies that have a high ROA will attract the interest of investors, so that investors are interested in investing in the company and the more investors who are interested, the value of the company will also increase. Based on the theory and results of previous research, hypothesis 1 is stated:

H1: Return on Assets has a significant positive effect on firm value

The Effect of Current Ratio on Firm Value

Research conducted by (Kahfi et al., 2018), (Dewi et al., 2018), (Naja & Fuadati, 2018), (Oktaviarni et al., 2019) and (Maryam et al., 2020) found that CR has an influence significantly positive on firm value so that a high level of liquidity indicates a liquid company and is able to pay off its short-term financial obligations. High liquidity will provide a good signal to investors because the company is able to pay off obligations and cash turnover (Permana & Rahyuda, 2019) which causes high company value. Liquidity provides a signal in the management of cash owned by the company for its operational, investment and funding activities. So that when liquidity is high it also gives a positive signal to investors so that based on the theory and results of previous research, the second hypothesis is stated as follows:

H2: Current Ratio has a significant positive effect on firm value.

The Effect of Debt to Equity Ratio on Firm Value

Research by Nasehah and Widyarti in 2012, DER has a positive influence on company performance, which means that the higher the burden, the greater the risk so that it will affect company value and investor confidence (Nasehah & Widyarti, 2012). Companies that increase debt can be seen as capable of running prospects in the future, this is so that investors are able to receive positive company signals as indicated by the return of company shares which will increase company value (Anggraini, 2014).

Research conducted by (Irayanti & Tumbel, 2014), (Abidin et al., 2016), (Wulandari & Wiksuana, 2017), (Chasanah & Adhi, 2017), and (Pasaribu et al., 2019) obtained DER results positive significant influence on firm value so that an increased debt ratio will increase firm value.

Increasing the DER ratio will also increase the value of the company so that the existence of debt will greatly affect the value of the company, by increasing the company's profits from the use of debt it will also increase the value of the company, so that based on the theory and results of previous research, the third hypothesis statement is as follows:

H3: Debt to Equity Ratio has a significant positive effect on firm value

The Effect of Activity Ratio (Total Asset Turnover) on Company Value

Research conducted by (Anggrahini et al., 2018), (Kahfi et al., 2018), (Lating et al., 2018), (Nafisah et al., 2020) and (Noviyanti & Ruslim, 2021) shows that TATO has a significant positive influence on firm value.A high TATO indicates that the use of company assets to obtain good sales will get appreciation with higher company stock prices and company value, so that based on the theory and results of previous research, the fourth hypothesis is stated as follows:

H4: Total Asset Turnover has a significant positive effect on firm value

The Effect of Carbon Emission Disclosures on Company Value

Research conducted by (Rusmana & Purnaman, 2020), (Zuhrufiyah & Anggraeni, 2019) and (Permana & Tjahjadi, 2020) found that disclosure of carbon emissions has a significant positive effect on company value. This shows that investors are very happy with companies that disclose carbon emissions which is a form of social responsibility.

Investors are very happy with companies that disclose carbon emissions because this is a form of company transparency to external parties regarding the company's efforts to overcome environmental impacts and maintain environmental sustainability. With so many disclosures of carbon emission items by companies, this will increase the value of the company so that based on the theory and results of previous research, the hypothesis is stated as follows:

H5: Carbon emission disclosures of has a significant positive effect on firm value.

3. Methodology

Population and Sample

The population in this study are companies listed on the Indonesia Stock Exchange for the 2017-2019 period.The sample in this study was determined using a purposive sampling technique, and there were the following criteria: non-financial companies listed on the IDX for the 2017-2019 period, providing company financial reports during the study period in Rupiah, and companies issuing sustainability reports during the research period.Sustainability reports explain information regarding disclosure of carbon emissions.The total data is 115, but due to extreme data, some data are removed so that 82 data are processed. In this study, multiple linear regression test is used to determine the relationship between two or more independent variables with the dependent variable.The equation of the multiple linear regression contained in this study is as follows:

$$FV = \alpha + \beta_1 ROA + \beta_2 CR + \beta_3 DER + \beta_4 TATO + \beta_5 CED + e$$

Description:
FV: Firm Value
α: Constant
$\beta_{1\text{-}5}$: Coefficient of Beta
ROA: Return on Asset
CR: Current Ratio
DER: Debt to Equity Ratio
TATO: Total Asset Turnover
CED: Carbon Emission Disclosure
E: Error

4. Results and Discussion

Table 1: Descriptive Statistics

Variabel	Minimum	Maximum	Mean	Std. Deviation
ROA	-.039	.212	.04303	.041503
CR	.280	3.138	1.35007	.555484
DER	.197	3.827	1.48606	.897175
TATO	.067	1.476	.62109	.295791
CED	.000	.833	.44512	.217455
FV	-.109	2.231	.73509	.459626
Valid N (listwise)	82			

Table 1 presents descriptive variable in this research for 82 data. The average ROA is 0.04303 which indicates that the company experienced a profit during the study period of 4.303 percent of its assets.The average CR 1.35007 indicates that the company is able to provide Rp.1.35007 current assets to meet Rp.1 short-term liabilities of the company.The average DER of 1.48606 shows that every Rp.1 company equity is used to finance Rp.1.48606 company liabilities.The average TATO is 0.62109 which shows that every Rp.1 company asset can generate Rp.0.62109 sales.The average CED is 0.44512 which shows that on average companies that issue sustainability reports disclose CEDs of 8 of the 18 existing criteria for disclosure.The average Tobin's Q is 0.73509, this indicates that the company's assets are valued higher than the company's share value because the average Tobin's Q is below 1. This explains that the company's value is low or undervalued.

Test Models

In this study using multiple linear regression test to determine the relationship between two or more independent variables with the dependent variable.The results of the model's apparent power test are presented in the following table:

Table 2: Model Summary

Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	.551[a]	.304	.258	.395981

[a]Predictors (Constant) CED, TATO, CR, DER, ROA

The adjusted R square value is used to measure how far the model's ability to explain the variability of the independent variable to the dependent variable.The test results for the coefficient of determination show an adjusted R square value of 0.258 which indicates that the five independent variables which include ROA, CR, DER, TATO, and CED are able to explain 25.8 percent of the variation in firm value and 74.2 percent is explained by other variables.

Table 3: ANOVA

Model	**Sum of Squares**	**Df**	**Mean Square**	**F**	**Sig.**
1 Regression	5.195	5	1.039	6.626	.000[b]
Residual	11.917	76	.157		
Total	17.112	81			

a. Dependent Variable: TOBINS
b. Predictors (Constant), CED, TATO, CR, DER, ROA

Based on the results of the ANOVA test in table 8 it is known that the F value is 6.626 and a significance value of 0.000 (sig <0.05) indicating that this model can be used to analyze the effect of financial performance and disclosure of carbon emissions on firm value.

Hypothesis Testing

Table 4: Hypothesis Testing

Model	**Unstandardized Coefficients**		**Standardized Coefficients**	**T**	**Sig.**
	B	**Std. Error**	**Beta**		
(Constant)	.132	.234		.562	.575
ROA	3.192	1.371	.288	2.329	.023
CR	.195	.097	.236	2.005	.049
DER	.004	.059	.008	.072	.943
TATO	-.319	.167	-.205	-1.905	.061
CED	.886	.221	.419	4.006	.000

a. Dependent Variable: FV

The profitability variable, namely ROA, has a beta value of 3.192 and a t-count value of 2.329 with a significance value of 0.023 which is below 5 percent. This means that the ROA variable has a significant positive effect on firm value.Thus, H1 which states that Return on Assets has a significant positive effect on Firm Value is **accepted**. This is in line with research (Pertiwi & Pratama, 2012), (Anggraini, 2014), (Pantow et al., 2015), (Putri et al., 2016) and (Suranto et al., 2017) which state that ROAhas a significant positive effect on firm value so that this gives a positive signal to investors.ROA is an indicator to see how well a company utilizes its assets in terms of profitability.The test results state that ROA has a significant positive effect on firm value so that ROA is one of the factors used by investors to make investment decisions because companies are considered capable of utilizing their assets to obtain corporate profits.ROA shows the profitability of the company.Investors pay attention to the net profit obtained by the company, the profit information is able to provide a signal to investors regarding their ability to manage their assets in generating profits.The higher the ROA will affect investors' decisions in making investment decisions, the higher the firm value.

The liquidity variable, namely CR, has a beta value of 0.195 and a t-count value of 2.005 with a significance value of 0.049 which is below 5 percent. This means that the CR variable has a significant positive effect on firm value. Thus, H2 which states that the Current Ratio has a significant positive effect on Firm Value is **accepted.**

This is in line with research conducted by (Kahfi et al., 2018), (Dewi et al., 2018), (Naja&Fuadati, 2018), (Oktaviarni et al., 2019) and (Maryam et al., 2020) which states that CR has a significant positive effect on firm value, so that with high liquidity it shows optimal company performance in using its current assets to meet its short-term obligations.Liquidity provides a signal in the management of cash owned by the company for its operational, investment and funding activities.So that when liquidity is high, it also gives a positive signal to investors.

Solvency variable, namely DER has a beta value of 0.004 and a t-count value of 0.072 with a significance value of 0.943 which is above 5 percent so that it can be interpreted that the DER variable has **no effect** on firm value.Thus, H3 which states that the Debt to Equity Ratio has a significant positive effect on Firm Value is rejected. This is in line with research conducted by (Astutik, 2017) and (Nofriyani et al., 2021) which states that DER has no effect on firm value.Data from the research sample in the DER variable has a composition of current liabilities that is greater than its long-term liabilities so that it has no effect on firm value and investors do not pay attention to the level of corporate debt.This is because investors see more of management's performance in using company funds effectively and efficiently from internal and external sources to obtain value for the company (Nugraheni, 2017).

TATO has a beta value of -0.319 and a calculated t value of -1.905 with a significance value of 0.061 which is above 5 percent, so it can be interpreted that the TATO variable has **no effect** on firm value.Thus, H4 which states that Total Asset Turnover has a significant positive effect on Firm Value is rejected. This is in line with research conducted by (Nofriyani et al., 2021) and (Ramdani & Nurpadila, 2020) which states that TATO has no effect on company value. To prove that TATO has no effect on firm value, a different test of firm value is performed based on TATO value as presented in table 10. Of the 82 sample companies, 48 companies obtained TATO values below the average value and 34 companies with TATO values above the average value.

Table 5: Paires Sample Test of Firm Value

		Paired Differences							
		Mean	**Std. Deviation**	**Std. Error Mean**	**95% Confidence Interval of the Difference**		**T**	**Df**	**Sig. (2-tailed)**
					Lower	**Upper**			
Pair 1	FV 1– FV 2	-.034388	.502622	.086199	-.209762	.140985	-.399	33	.693

After different tests, a significant value of 0.693 was obtained, namely above 0.05, which means that there is no difference in firm value between groups of companies with TATO below and above the average value, so these results support the results of research which states TATO has no effect onthe value of the company.High or low TATO has no impact on investors (Purnomo, 2021).When TATO is high, it shows the company's ability to manage company assets to obtain higher sales and company value will also increase (Anggrahini et al., 2018).However, the high level of sales is not necessarily good because if the sales are in the form of receivables it will hamper the company's cash flow, thereby reducing investor interest (Nugraheni, 2017).

Carbon Emission Disclosure has a beta value of 0.886 and a t-count value of 4.006 with a significance value of 0.000 which is below 5 percent so that it can be interpreted that the CED variable has a **significant positive effect** on firm value.Thus, H5 which states that Carbon Emission Disclosure has a significant positive effect on Firm Value is accepted. This is in line with researches conducted by (Rusmana & Purnaman, 2020), (Zuhrufiyah & Anggraeni, 2019) and (Permana & Tjahjadi, 2020) which state that CED has a significant positive effect on firm value.Investors are very happy with companies that disclose carbon emissions because this is a form of company transparency to external parties regarding the company's efforts to overcome environmental impacts and maintain environmental sustainability.

In carrying out its business activities, the company should also pay attention to environmental sustainability because it is a form of concern for sustainability, so that the company does not only focus on profits but also on other components such as the environment.This is in accordance with the Triple Bottom Line, namely profit, people, planet, so companies that are able to achieve these three elements can be said to be good because they are able to fulfill company profits, social welfare and can preserve the environment.CED or disclosure of carbon emissions is measured by the ratio of the total items disclosed by the company.The test results state that CED has a significant positive effect on firm value so that CED is one of the factors used by investors to make investment decisions because companies that disclose carbon emissions will have added value in the eyes of investors.The higher the CED, the higher the firm value.

5. Conclusion

This study examines the effect of financial performance by financial ratios (profitability, liquidity, solvency and activity) and carbon emission disclosure on firm value.Based on the results of the research that has been done, several conclusions are obtained as follows:

a. Return on Assets (ROA), Current Ratio (CR) and Carbon Emission Disclosure have a significant positive effect on firm value.
b. Debt to Equity Ratio (DER) and Total Asset Turnover (TATO) have no effect on firm value.

The limitations of this research, in the 2017-2019 period there are still many companies that have not published sustainability reports and the DER and TATO variables have no effect on company value.Based on these limitations, suggestions for further research are:

a. Using the latest research period, to obtain results that can represent the situation at that time and it is hoped that more and more companies will publish sustainability reports
b. Using the Debt to Asset Ratio (DAR), Capitalization Rate and Time Interest Earned as a proxy for the Solvency Ratio and Price Earning Ratio (PER) or Price to Book Value (PBV) as a proxy for company value
c. Using Accounts Receivable Turnover Ratio, Days Receivable, Inventory Turnover Ratio, and Days Inventory as proxies for Activity Ratio

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