

ABSTRACT

Environmental disclosure is a means of information and a form of corporate responsibility for the environment where corporate activities. With the increasing intensity of carbon emissions in Indonesia and pressure from the public, environmental disclosure also includes carbon emission disclosure or carbon emission reports resulting from company activities, but this report is still voluntary. So that there are still many companies that do not report on carbon emission disclosure.

This study aims to examine the simultaneous and partial effects of profitability, company size, environmental performance and institutional ownership on carbon emission disclosure in energy sector companies listed on the Indonesia Stock Exchange in 2019-2021.

The method used in this research is quantitative, the research sample was taken using purposive sampling technique and obtained 11 companies for three years, resulting in a sample of 33 research samples. The analysis used is descriptive statistical analysis and panel data regression analysis using the Eviews 12 application.

The study results show that profitability, company size, environmental performance and institutional ownership simultaneously affect carbon emission disclosure. Partially, profitability, environmental performance and institutional ownership variables have no effect on carbon emission disclosure, while company size variables have a positive effect on carbon emission disclosure.

Suggestions for further research are expected to be able to conduct research again in different sectors or industries by increasing the research period and using other variables not examined in this study. For companies, it is expected that they continue to strive to reduce carbon emissions and expand the scope of carbon emission disclosure as an effort to address climate change. Investors can consider decisions in investing in companies that are environmentally responsible. For the government to continue to strive to reduce carbon by establishing regulations and support for environmentally responsible companies.

Keywords: Carbon Emission Disclosure, Company Size, Environmental Disclosure, Environmental Performance, Institutional Ownership, Profitability.