

ABSTRACT

The environmental impact arising from the increase in the company's activities makes the company make sustainability disclosures that can help ensure that the company carries out sustainable and socially and environmentally responsible business activities. Carbon emission disclosure is information on various climate-related activities including emission measurement, corporate plans, technology investment, carbon trading and offsetting. Reports related to carbon emissions are needed by stakeholders to assess the company's performance related to climate change resulting from the results of the company's operational activities.

This study aims to determine the effect of carbon performance, foreign ownership and company size on the disclosure of carbon emissions of energy, raw materials and primary consumer goods sector companies listed on the IDX for the 2019-2021 period simultaneously and partially.

Quantitative methods were used in this study with sampling selection techniques, namely *purposive sampling*. There are 14 companies in the energy, raw materials and primary consumer goods sectors for the 2019-2021 period that are used as research objects with a total of 42 data. The type of data in this study is secondary data. This study used panel data regression analysis techniques analyzed with the *Eviews 12 application*.

The results stated that carbon performance, foreign ownership and company size had a significant effect on simultaneous disclosure of carbon emissions. Carbon performance has a significant positive effect on carbon emission disclosure. Foreign ownership and company size have a significant negative effect on carbon emissions disclosure.

This finding is expected to be used as reference material and the development of accounting science, especially in fields related to environmental accounting. In addition, it is expected that this research will be a consideration for investors to invest in environmentally and socially responsible companies.

Keywords: Carbon Emissions Disclosure, Carbon Performance, Foreign Ownership, Company Size