

## **ABSTRACT**

*Carbon emission is the release of excess carbon gas (CO<sub>2</sub>) into the atmosphere from the combustion of non-renewable energy, such as coal, petroleum, and natural gas. Carbon emission disclosure is a disclosure made by the company by assessing carbon emissions and carbon accounting as a tangible manifestation of the company carrying out emission efficiency in all its production activities. However, there are still companies that do not disclose it so that it affects environmental sustainability.*

*This study aims to analyze the effect of environmental management system, environmental performance, as well as leverage and firm age control variables on simultaneous and partial carbon emission disclosure in the energy sector listed on the Indonesia Stock Exchange for the 2017-2021 period. This study used quantitative methods with panel data regression. The object of this research is the energy sector listed on the Indonesia Stock Exchange for the 2017-2021 period with purposive sampling research techniques. The number of observational data is 50, but 10 data is an outlier that disturbs the model, so the research observations are 40 data using the Eviews 12 Student Version.*

*The test results in the study show that environmental management system, environmental performance, as well as leverage control variables and firm age simultaneously affect carbon emission disclosure. Environmental management systems with leverage and firm age as control variables partially have a positive effect on carbon emission disclosure, while environmental performance has no effect on carbon emission disclosure.*

*This research is expected to help company management and investors in making investment decisions and can be used as input and reference for companies in the energy sector.*

**Keywords:** *Environmental Management System, Environmental Performance, and Carbon Emission Disclosure.*