ABSTRACT

Climate change is a result of global warming which has a negative impact on people's life activities. The negative impacts of climate change are rising sea surface temperatures, extreme weather intensity, changes in rainfall patterns and big waves. Carbon pollution is one of the problems contained in carbon accounting. Through carbon emission disclosure, stakeholders can assess the role of a company in reducing greenhousegases (GHG) and also as a sign of company concern for the environment. The current environmental phenomenon is climate change caused by company activities that produce excessive emission gases. Climate change makes companies obliged to reduce the gas emissions they produce.

The purpose of this study is to find out the discussion about the simultaneous and partial effects of Proper Rating, Industrial Type, and Good Corporate Governance on Carbon Emission Disclosure. The objects used as samples in this study are non-financial companies listed on the Indonesia Stock Exchange for the 2018-2021 period. The technique used in this study was purposive sampling with a total sample of 68 samples from 17 companies. The data analysis model used in this study is multiple linear regressionanalysis. This study gives the result that the Proper Rating, Industrial Type, and Good Corporate Governance variables simultaneously influence Carbon Emission Disclosure.

Keywords: Carbon Emission Disclosure, Proper Rating, Industrial Type, and Good Corporate Governance