

## **ABSTRACT**

*Carbon emission disclosure is an activity carried out by the company to record, recognize, disclose, and measure the amount of carbon emissions that the company. Carbon emission refers to the release of greenhouse gases such as carbon dioxide and other gases into the atmosphere that have an impact on climate change and global warming. Disclosures made by companies are useful for providing information to the public as well as a form of responsibility for the company's operational environment, but there are still companies that do not report carbon emission disclosure, which has an impact on the environment and company reputation.*

*This study aims to analyze the simultaneous and partial influence of green investment variables, media exposure, and profitability on carbon emission disclosure in the energy sector listed on the Indonesia Stock Exchange for the period 2018-2022. This research was conducted using quantitative methods with panel data regression. The total sample in this study amounted to 9 companies so that 45 observation data were obtained using purposive sampling technique. This study uses descriptive statistical analysis and panel data regression using Eviews 12.*

*The results of the analysis show that green investment, media exposure, and profitability simultaneously affect carbon emission disclosure. Partial effect shows that media exposure has a positive effect on carbon emission disclosure, while green investment and profitability have no effect on carbon emission disclosure.*

*This research is expected to help companies to always make publications related to carbon emission disclosure in various media owned so that it can help maintain and as an evaluation material for companies related to environmental performance.*

**Keywords:** *Carbon Emission Disclosure, Green Investment, Media Exposure, Profitability.*