

ABSTRACT

Climate change has emerged as a compelling environmental concern in the business world. Rapid industrial and economic growth has led to a surge in environmental pollution, including global warming and carbon emissions. Environmental management is a critical issue for discussion worldwide, including Indonesia. Public support for corporate business processes is a crucial element for ensuring corporate sustainability. Companies must commit to providing the transparency required by society to gain legitimacy, one way of which is by engaging in carbon emission disclosure.

This study aims to examine the simultaneous and partial influence of leverage, firm size, and growth on carbon emission disclosure in non-financial companies listed on the Indonesia Stock Exchange from 2020 to 2022.

The research method employed in this study is quantitative, employing purposive sampling to obtain 93 companies over 3 years, resulting in a total sample size of 279. Descriptive statistical analysis and panel data regression analysis were conducted using EViews 12.

The findings of the study indicate that leverage, firm size, and growth have a simultaneous effect on carbon emission disclosure. In partial analysis, the leverage variable does not have a significant impact on carbon emission disclosure, while the firm size and growth variables have a positive impact on carbon emission disclosure.

Recommendations for future research include conducting similar studies on different company samples and extending the research period while incorporating additional variables that could potentially influence carbon emission disclosure. Companies are encouraged to engage in more comprehensive carbon emission disclosure. Investors are advised to consider environmental responsibility when making investment decisions.

Keywords: *Carbon Emission Disclosure, Leverage, Firm Size, Growth*