

ABSTRACT

Carbon emission disclosure is a voluntary disclosure by companies regarding their emissions and efforts to reduce emissions. The Paris Agreement is an international agreement that legally binds 196 countries to reduce national greenhouse gas emissions and assist developing countries in combating the worst impacts of the ongoing climate crisis. Factors such as PROPER rating, growth, and Media Exposure are thought to affect carbon emission disclosure in companies listed on the Kompas 100 index.

This study aims to determine the PROPER rating, growth, Media Exposure, and carbon emission disclosure. This study also analyzes the effect of PROPER rating, growth, and Media Exposure on carbon emission disclosure in companies listed on the Kompas 100 index of the Indonesia Stock Exchange for the 2019-2022 period, both simultaneously and partially.

The method in this study uses quantitative methods and purposive sampling data collection techniques. This study has 60 observation data obtained from 15 companies. The analysis method used is panel data regression analysis using Eviews 12 software.

The results showed that PROPER rating, growth, and Media Exposure simultaneously affect carbon emission disclosure. Partially, PROPER rating has a significant positive effect on carbon emission disclosure, growth has a significant negative effect on carbon emission disclosure, while Media Exposure has no effect on carbon emission disclosure.

Based on the research results obtained, suggestions from this study can provide additional information related to PROPER rating, growth, and Media Exposure, and Carbon emission disclosure. Future researchers can add other independent variables such as green accounting, gender diversity, and others. Companies should pay attention to the PROPER rating to improve environmental performance which will also be beneficial for the sustainability of the company. Investors are expected to consider companies that have a good PROPER rating because they tend to have good Carbon emission disclosure.

Keywords: Carbon emission disclosure; Growth; Media Exposure; PROPER rating.