

ABSTRACT

Climate change caused by the increasing volume of carbon emissions is an issue that is currently a major global focus to be resolved immediately. The public, especially stakeholders, really need transparency and accountability to assess companies. Disclosure of sustainability information by companies has become mandatory. However, in practice, there are still companies in Indonesia that have not fulfilled the completeness of the scope of emission reporting.

This study aims to examine the factors that influence carbon emission disclosure, namely environmental performance, company size, leverage and sales growth.

The sampling technique used is non probability sampling so that from 172 companies during 2021-2022, 62 sample data were obtained which were then analyzed using panel data regression with Eviews 12 software to answer the research hypothesis.

The results of this study indicate that company size has a positive effect on carbon emission disclosure. Leverage and sales growth have a negative effect on carbon emission disclosure. Environmental performance has no effect on carbon emission disclosure.

Theoretically and practically, this study is expected to be a source of reference and reference regarding carbon emission disclosure and the factors that influence it in companies classified in the energy and basic materials sectors listed on IDX-IC.

For further researchers, it is expected to add research periods in order to provide the latest results and descriptions of environmental performance, company size, leverage and sales growth on carbon emission disclosure. For companies in the energy and basic materials sectors listed on the IDX in 2021-2022, it is expected to be able to fulfill disclosures regarding carbon emission aspects, especially in item RC-4 (future emission costs calculated in capital expenditure planning) in the company's sustainability report. And for investors, it is hoped that this research can be a reference and reference in making investment decisions based on the company's responsibility in responding to climate change issues.

Keywords: Carbon Emission Disclosure, Environmental Performance, Company Size, Leverage, Sales Growth