ABSTRACT

The development of industrial players poses various challenges for companies, one of which concerns the company's operational activities which will have an impact on environmental conditions. The operational activities of the company using fossil fuels will result in greenhouse gas emissions or carbon emissions. Carbon Emission Disclosure is a form of carbon accounting where companies are required to calculate, record, and disclose the carbon emissions generated from the company's operational activities. Carbon emission disclosure is one form of social and environmental responsibility undertaken by companies.

This study aims to determine the effect of leverage, managerial ownership, board of commissioners size, and firm age to the carbon emissions disclosure. The population consists of basic materials companies in the Indonesia Stock Exchange from 2019-2022. Purposive sampling was used as a method in sample determination and obtained 32 data over 4 years from 8 raw material companies. The analysis technique used in this research is panel data regression analysis using E-Views 12 software.

The results show that leverage, managerial ownership, board of commissioners size, and firm age have a significant effect on carbon emissions disclosure. Partially firm age has a positive effect on the carbon emission disclosure, management ownership has a negative effect on carbon emission disclosure, while leverage and board of commissioners size have no effect on carbon emissions disclosure.

The results of this research are expected to serve as an additional reference for learning and future research on carbon emission disclosure.

Keywords: *leverage, managerial ownership, board of commissioners size, firm age, carbon emission disclosure*

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