

ABSTRACT

This research was conducted to further analyze the factors that influence carbon emissions disclosure, such as industry type, leverage, profitability, environmental performance, CEO gender, and media exposure in companies listed on the ESG Leaders Index on the Indonesia Stock Exchange (IDX) for the period 2020-2023.

This research uses a quantitative approach with data sources from annual reports and sustainability reports. The sample size of this research is 13 companies with 52 data observations using purposive sampling. Data processing was performed using E-views 12 software. The results of this research indicate that media exposure has a positive effect on carbon emissions disclosure. However, industry type, leverage, profitability, environmental performance, and CEO Gender do not influence carbon emissions disclosure.

This research does not fully reveal the quality of carbon emissions disclosure among ESG Leaders listed on the Indonesia Stock Exchange (IDX), as it is limited to the 2020-2023 period. Nevertheless, this research can serve as a reference for academics in developing further research in the field of sustainability, and it is recommended to expand the research variables and extend the research period.

This research was conducted on ESG Leaders companies listed on the Indonesia Stock Exchange (IDX) for the period 2020-2023. This research topic is still rarely studied in Indonesia, especially in the context of carbon emissions disclosure. By analyzing this disclosure in the context of sustainability, this research contributes to filling the literature gap and provides a deeper understanding of the factors influencing carbon emissions transparency in sustainability-oriented companies.

Keywords: *Carbon Emission Disclosure, CEO Gender, Environmental Performance, Industry Type, Leverage, Media Exposure, Profitability*