

## **ABSTRACT**

*This study aims to analyze the effect of Environment Management System (EMS), Environment Cost Disclosure (ECD), and Green Innovation (GI) on Carbon Emission Disclosure (CED) in energy sector companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. The research is motivated by the growing importance of environmental transparency as a form of corporate accountability for climate change issues, alongside regulatory pressures encouraging carbon emission disclosure. These three independent variables were chosen for their expected contribution to improving sustainability reporting practices, especially in the energy sector with its high carbon emission exposure.*

*The study uses a quantitative approach with an associative–causal research design. Secondary data were collected from annual and sustainability reports of energy companies published during 2020–2024. Panel data regression analysis was applied to test the simultaneous and partial effects of EMS, ECD, and GI on CED. Statistical testing was conducted to assess the significance of relationships among variables and identify the factors influencing the level of carbon emission disclosure.*

*The results show that EMS, ECD, and GI have a significant simultaneous effect on CED. Partially, EMS and GI have a positive and significant effect on CED, while ECD does not show a significant effect. These findings indicate that the implementation of environmental management systems and green innovation play important roles in driving greater transparency in carbon emission disclosure. The study offers implications for companies to strengthen sustainability practices and for regulators to design more effective reporting policies.*

**Keywords:** *Carbon Emission Disclosure, Environment Management System, Environment Cost Disclosure, Green Innovation, Indonesia Stock Exchange*