

ABSTRACT

According to the Global Carbon Project (2023) report, global carbon emissions reached 36,8 billions tons in 2022, a 1,1% increase compare to previous year. In response to this issue, various international policies, such as the Paris Agreement and the Sustainable Development Goals (SDGs), encourage countries and corporastions to reduce thei carbon footprint and increase transparency in sustainability reporting. A study by Ember (2023) revealed that only around 40% of large coal and energy companies in Indonesia explicitly disclose their emissions data, both in annual and sustainability reports. This study aims to analyze the influence of institutional ownership, environmental performance, and environmental cost on carbon emission disclosure in energy sector companies listed on the Indonesia Stock Exchange (IDX) for the 2021-2023 period. This rsearch method uses a quantitative approach with panel data regression analysis techniques and data processing using Eviews 12. The sample consisted of 18 energy companies with a total of 54 observations over three years. The result show that environmental performance, as measured by the PRROPER rating, has a positive effect on carbon emission disclosure. However, institutional ownership and environmental cost did not significantly influence carbon emission disclosure.

Keywords: Carbon Emission Disclosure, Environmental Costs, Environmental Performance, Institutional Ownership, PROPER.