

ABSTRACT

This study aims to analyze the influence of company characteristics (firm size, profitability, and leverage), corporate governance (the proportion of independent commissioners, the number of commissioners and the competency of the board of commissioners) and government pressure on disclosure of carbon emissions.

This research was conducted at mining companies in Indonesia from 2006 to 2018. The number of samples used in this study were 71 observations which obtained by purposive sampling method. The analysis technique used to solve hypothesis is absolute difference method.

The results of this study found evidence of leverage which negatively affects the disclosure of carbon emissions. The proportion of independent commissioners, competencies of boards of commissioners, and government pressure has an interest in disclosure of carbon emissions. While the size of the company, profitability, and the number of boards of commissioners meetings has no influence on the disclosure of carbon emissions

KEYWORDS: *Company Size, Profitability, Leverage, Corporate Governance, Government Pressure, Disclosure of Carbon Emissions*