

## **ABSTRACT**

*This study aims to determine the effect of profitability, growth, leverage, board size, board gender, and board independent disclosure of emission carbon in non-financial companies listed on the Indonesia Stock Exchange (IDX).*

*This research uses a quantitative method. The sample used in this study is a non-financial company listed on the Indonesia Stock Exchange in 2018- 2020. The samples of this study used a purposive sampling method. The number of samples in this research are 127 taken from 39 companies*

*Data analysis uses multiple linear regression. The result of this analysis prove that profitability , board size, board gender, and board independent does not affect the disclosure of emission carbon. However, growth and leverage has a significant effect on the disclosure of emission carbon.*

*Keywords : disclosure of emission carbon, profitability , growth, leverage, board size, board gender, board independent*