

## **ABSTRACT**

*Along with the emergence of the rules set by the government to regulate activities that contribute to climate change, the organization is directly or indirectly responsible for carbon emissions. Indonesia as one of the countries that signed the Kyoto Protocol, the Kyoto Protocol has been ratified by Law No. 17 of 2004 in order to implement sustainable development and participate in efforts to reduce global GHG emissions. One form of corporate social responsibility is to express Carbon Emissions Disclosure voluntarily. The purpose of this study was to analyze the factors that affect the Carbon Emissions Disclosure on companies listed on the Stock Exchange in the year 2011-2013.*

*The population of this study are all financial data companies listed on the Stock Exchange 2011-2013. Sampling method used in this research is purposive sampling method. The sample used in this study is manufacturing publish annual financial statements during the period of observation and disclosure of carbon emissions. The data used are secondary data from BEI. The analysis technique used is multiple linear regression analysis.*

*Based on the research results, leverage, and profitability of industrial type positive effect on Carbon Emissions Disclosure, institutional ownership negatively affect Carbon Emissions Disclosure while firm size, firm age, and media exposure had no effect on Carbon Emission Disclosure. Based Adjusted R Square is seen that the magnitude of the coefficient of determination is 0.169, which means that the Carbon Emissions Disclosure can be explained by the independent variable of 16.9%.*

*Key words: Carbon Emission Disclosure, firm size, firm age, leverage, type of industry, institutional ownership, media exposure, profitability.*