

ABSTRACT

Company as one of the main contributors to carbon emission are required to participate in realizing sustainable environmental commitments and be responsible for environmental performance. One form of corporate social responsibility disclosure towards the environment is carbon emission disclosure. This study aims to test and analyze the effect of profitability, market value, company size, institutional ownership, and leverage on disclosure of carbon emissions.

The population in this study are energy sector companies listed on the Indonesia Stock Exchange for the period 2021-2023. This study uses the documentation method which utilizes the annual reports and sustainability report of energy sector companies listed on the Indonesia Stock Exchange for the period 2021-2023. The sample selection method uses purposive sampling method. The samples in this study were 34 companies with a total of 102 observations. This study was analyzed using multiple linear regression.

The results showed that company size and institutional ownership have a significant positive effect on carbon emissions disclosure. Meanwhile, market value has a significant negative effect on carbon emission disclosure. The results also show that profitability and leverage have no significant effect on carbon emission disclosure.

Keywords: *Carbon Emission Disclosure, Profitability, Market Value, Firm Size, Institutional Ownership, Leverage*