

ABSTRACT

This study aims to examine the effect of carbon emission disclosure, environmental costs, and company size on corporate financial performance. The independent variable of carbon emission disclosure was measured using content analysis using five indices. Environmental costs were measured as the total environmental costs incurred divided by total assets, and company size was measured by the natural logarithm of total assets. Corporate financial performance, the independent variable, was measured using the Return on Assets (ROA) ratio.

The population of this study was energy sector companies listed on the Indonesia Stock Exchange (IDX) from 2021 to 2024. A total sample of 169 companies was selected using purposive sampling with various criteria. The analytical method used for this study was multiple linear regression.

The results of this study indicate that carbon emission disclosure has a negative effect on company financial performance (ROA), environmental costs have a negative effect on company financial performance (ROA), while company size does not have a positive effect on company financial performance (ROA).

Keywords: *Carbon Emission Disclosure, Environmental Costs, Company Size, Return on Assets.*

