

## **ABSTRACT**

*This study aims to obtain empirical evidence and analyze the factors that are believed to affect the wide range of the disclosure of greenhouse gas emissions by companies. These factors include company size, leverage, profitability, and environmental management system.*

*The population in this study is a company listed on the Indonesia Stock Exchange as an open company. It consists of various sectors, including industry, plantation, mining, and transportation which reveal sustainability report during 2014-2016. While there are 60 research samples that are used based on predefined criteria. Data analysis using descriptive statistical analysis, multiple linear analysis, classical assumption test and hypothesis test.*

*The results of the analysis show that firm characteristics such as firm size and leverage have a positive and significant effect on the wide range of greenhouse gas emission disclosure. In addition, the profitability and environmental management system have positively but insignificant effect on the wide range of greenhouse gas emission disclosure.*

*Keywords: firm size, leverage, profitability, environmental management system, greenhouse gas emissions*