

ABSTRACT

The aims of this study are to obtain empirical evidence and analyze the factors that influence carbon emission disclosure such as ISO certification, type of industry, profitability, and firm size. The carbon emissions disclosure score is derived from data provided by the CDP Nordic 2015.

The population of this study are companies listed in Carbon Disclosure Project (CDP) Nordic 2015. Total sample used in this study are 131 companies based on purposive sampling. Data was analyzed using descriptive statistical analysis, classic assumption test and multiple linear regression analysis.

Result of this analytical study indicate that profitability and firm size positive effect on carbon emissions disclosure. While, certification ISO and type of industry had no effect on carbon emission disclosure.

Keywords: carbon emission disclosure, certification ISO, type of industry, profitability, firm size