

ABSTRACT

This study aims to obtain empirical evidence about the effect of profitability, leverage, firm size and ISO 14001 certification on carbon emission disclosure in Indonesia companies. Carbon emission disclosure measured by using the checklist that was developed based on the information request sheets provided by the CDP (Carbon Disclosure Project).

The population of this study is the companies listed on the Indonesia Stock Exchange. It consists of various sectors, including industry, plantation, mining, and transportation which reveal sustainability report during 2015-2017. The amount of the sample used in this study were 57 sample. Data were analyzed using multiple linear regression.

The results of the analysis show that ISO 14001 certification have a positive and significant effect on carbon emission disclosure. Firm characteristics such as firm size and profitability have a positive and not significant effect on carbon emission disclosure, while leverage has a negative but significant effect.

Keywords: carbon emission disclosure, profitability, leverage, firm size, ISO 14001 certification