

ABSTRACT

This study aims to analyze the factors that affect carbon emission disclosure to the non-financial companies that discloses the sustainability report listed on the Indonesia Stock Exchange. The examined factors of this research are industry type, firm size, profitability, leverage, corporate governance as the independent variable, while carbon emission disclosure as the dependent variable.

The sample consists of 57 companies listed in the Indonesia Stock Exchange (IDX) and discloses sustainability report in the period 2014 – 2016. This study uses secondary data and sample was selected by using purposive sampling method. Model analysis using multiple linear regression analysis.

The result of this study showed that variable industry type, firm size, and leverage have significant influence toward carbon emission disclosure. While variable profitability, and corporate governance doesn't have significant influence toward carbon emission disclosure.

Keywords : Carbon emission disclosure, industry type, firm size, profitability, leverage, corporate governance